



June 2014

DATA TRANSPARENCY

Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website

GAO Highlights

Highlights of [GAO-14-476](#), a report to congressional requesters

Why GAO Did This Study

The Federal Funding Accountability and Transparency Act was enacted in 2006 to increase the transparency over the more than \$1 trillion spent by the federal government on awards annually. Among other things, the act requires OMB to establish a website that contains data on federal awards (e.g., contracts and grants) and guidance on agency reporting requirements for the website, USASpending.gov.

GAO's objectives were to determine the extent to which (1) agencies report required award data and (2) the data on the website are consistent with agency records. To assess reporting, GAO reviewed laws and guidance, analyzed reported award data, and interviewed agency officials. To assess inconsistency, GAO selected a representative sample of 385 fiscal year 2012 awards and traced them back to agency source records.

What GAO Recommends

To improve reliability of information on the USASpending.gov website, GAO is making recommendations to the Director of OMB to (1) clarify guidance on reporting award information and maintaining supporting records, and (2) develop and implement oversight processes to ensure that award data are consistent with agency records. GAO also recommends that the Chief Executive Officer of the Millennium Challenge Corporation report its award information, as required. OMB generally agreed with GAO's recommendations. While the Millennium Challenge Corporation neither agreed nor disagreed with the recommendation, GAO believes it is needed, as discussed in this report.

View [GAO-14-476](#). For more information, contact Carol R. Cha at (202) 512-4456 or chac@gao.gov.

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What GAO Found

Although agencies generally reported required contract information, they did not properly report information on assistance awards (e.g., grants or loans), totaling approximately \$619 billion in fiscal year 2012. Specifically, 33 of 37 agencies with a budget authority of at least \$400 million reported at least one contract. The other four claimed exemptions from reporting, such as the use of non-appropriated funds, but gaps in Office of Management and Budget (OMB) guidance make it unclear whether such exemptions are appropriate. Also, agencies reported required information for at least one assistance award for 1,390 of 2,183 programs listed in a federal catalog. Another 451 programs did not make an award subject to USASpending.gov reporting. However, agencies did not appropriately submit the required information for the remaining 342 programs, although many reported the information after GAO informed them of the omission. Officials with the Millennium Challenge Corporation said that they could not report because its recipients are foreign. However, OMB's guidance describes how to report foreign assistance and other agencies report such awards. OMB has taken steps to improve the completeness of assistance awards on the website, including issuing a memorandum in June 2013 directing agencies to ensure that data on USASpending.gov are consistent with agency financial records. If properly implemented, these procedures could better ensure that agencies report future assistance awards.

Few awards on the website contained information that was fully consistent with agency records. GAO estimates with 95 percent confidence that between 2 percent and 7 percent of the awards contained information that was fully consistent with agencies' records for all 21 data elements examined. The element that identifies the name of the award recipient was the most consistent, while the elements that describe the award's place of performance were generally the most inconsistent. GAO could not determine whether the remaining data elements were significantly consistent or inconsistent, in large part because of incomplete or inadequate agency records. Four data elements in particular (e.g., program source information and the state of performance) had inadequacies that were significant. This means that for each of the four data elements, at least 10 percent of awards contained unverifiable information. While OMB placed responsibilities on agencies to ensure their reported information is accurate and substantiated by supporting documentation, this approach has had limited effect on the overall quality of the data on the website, reinforcing the need for a more comprehensive oversight process by OMB and more specific guidance from OMB on how agencies are to validate information reported to USASpending.gov. Until these weaknesses are addressed, any effort to use the data will be hampered by uncertainties about accuracy.

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Abbreviations

CFDA	Catalog of Federal Domestic Assistance
DUNS	Data Universal Numbering System
FAADS+	Federal Assistance Award Data System PLUS
FFATA	Federal Funding Accountability and Transparency Act
FPDS-NG	Federal Procurement Data System-Next Generation
FSRS	FFATA Subaward Reporting System
GSA	General Services Administration
NAICS	North American Industry Classification System
OMB	Office of Management and Budget
SAM	System for Award Management
Treasury	Department of the Treasury

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June 30, 2014

Congressional Requesters:

The federal government spends more than \$1 trillion awarded in the form of contracts, grants, loans, and other awards. To increase the transparency of and accountability for that spending, Congress passed the *Federal Funding Accountability and Transparency Act* (FFATA) in 2006.¹ Among other things, the act requires the Office of Management and Budget (OMB) to ensure the existence and operation of a free, publicly accessible website containing data on federal awards and subawards.² In addition, FFATA requires agencies to comply with OMB instructions and guidance for reporting award information. OMB launched the website—www.USASpending.gov—in December 2007.

Our objectives were to determine the extent to which (1) federal agencies report required award data and (2) inconsistencies exist between the data on USASpending.gov and records at federal agencies.

To address these objectives, we examined data collection and reporting requirements under FFATA; relevant OMB guidance, other relevant requirements variously published in the Federal Acquisition Regulation, Code of Federal Regulations, and the Federal Register, and agency systems documentation. To determine the extent to which federal agencies are reporting required award data, we searched USASpending.gov to determine which selected agencies reported contractual information for fiscal year 2012. We also compared programs listed in the Catalog of Federal Domestic Assistance (CFDA) against assistance programs reported on USASpending.gov in fiscal year 2012. To determine the extent to which inconsistencies existed between the data on USASpending.gov and records at federal agencies, we selected

¹Pub. L. No. 109-282, §§ 1 to 4 (Sept. 26, 2006). FFATA was amended by the Government Funding Transparency Act of 2008, § 6202(a), Title VI, Ch. 2, Supplemental Appropriations Act, 2008, Pub. L. No. 110-252 (June 30, 2008); 31 U.S.C. § 6101 Note.

²FFATA defines the term federal award as federal financial assistance and expenditures that (with certain exemptions) include—(i) grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance and (ii) contracts, subcontracts, purchase orders, task orders, and delivery orders. OMB defines subawards as first-tier subcontracts or grants-specific subawards.

a simple random sample of 385 records and traced them back to agency source data for required data elements. The probability sample was designed to estimate a rate of reporting errors for all fiscal year 2012 awards reported on USASpending.gov with a sampling error of no greater than plus or minus 5 percentage points at the 95 percent level of confidence. We interviewed officials responsible for maintenance and oversight of the website from OMB, the General Services Administration (GSA), and the Department of the Treasury (Treasury). We also interviewed officials at each of the executive branch agencies within the scope of our audit (identified in appendix II). Finally, we reviewed our previous work on the quality of data reported to the Federal Procurement Data System-Next Generation (FPDS-NG) and the website and actions OMB took to address our recommendations. For a full description of our objectives, scope, and methodology, see appendix I.

We conducted this performance audit from December 2012 to June 2014, 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.

Background

FFATA as amended by the *Government Funding Transparency Act of 2008*, gave OMB responsibility for ensuring the existence and operation of a website that captures specific information on federal awards (e.g. contracts, loans and grants).³ The website is to promote transparency in government spending by providing the public with the ability to track

³On May 9, 2014, the President signed into law the *Digital Accountability and Transparency Act of 2014* (Pub. L. No. 113-101), also known as the DATA Act. This law amends FFATA in a number of ways with the purpose of improving public access to information about federal spending. Its amendments to FFATA, which are to be implemented over several years, include requirements for: (1) Treasury to ensure the availability of required data through USASpending.gov within 3 years; (2) OMB to establish a 2-year pilot program to develop recommendations for improved financial reporting; (3) Treasury and OMB to establish government-wide financial data standards, including common data elements, to improve reporting to USASpending.gov; (4) strengthening agency submissions of accurate and complete data to USASpending.gov; and (5) agency inspectors general and GAO to periodically review agency spending data submitted under the act starting in November 2016.

where and how federal funds are spent. Agencies⁴ were to include specific information on awards made in fiscal year 2007 and later along with other relevant information specified by OMB, and awards were to be added to the site within 30 days after the award was made. Further, agency financial award reporting is limited by several exemptions provided by FFATA and OMB guidance, including exemptions for reporting of transactions made to individuals, those under \$25,000, and any containing classified information. Table 1 lists and describes the required data elements.

Table 1: Required Data Elements for Federal Agency Reporting

Data element	Description
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.
Award amount	Amount of support provided in the award based on obligations.
Transaction type	Specification of award type (e.g., contracts, grants, direct or guaranteed loans, and cooperative agreements).
Funding agency	Federal departments and independent agencies
North American Industry Classification System (NAICS) code (for contracts)	Identification of the industry for which funds are being spent.
CFDA number (not applicable for contracts)	Identification of the funding agency and program.
Program source	Accounts from which funds are drawn (i.e., source of funding for the award); includes sub-components: agency code and account code.
Award title descriptive of the purpose of each funding action	Brief descriptive title of the project that includes the objective of the award.
Location of entity receiving the award	Address of the entity, including sub-components: street address, zip code, city, state, congressional district, and country.
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 the sub-components' city, state, congressional district, and country.
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.

⁴FFATA does not define the term agency. However, OMB guidance addresses this issue: "Agency means a federal agency as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f)" 75 FR 55663, 55670 (Sept. 14, 2010). This means agencies or other establishments in the executive branch are to comply with FFATA reporting requirements.

Data element	Description
Executive compensation	Names and total compensation of the five most highly compensated officers of the entity if certain criteria are met. ^a
Subaward ^b information	Information on an award made directly by the entity receiving the award to another entity for support services.

Source: GAO analysis of FFATA and OMB guidance. | GAO-14-476

^aThe *Government Funding Transparency Act of 2008* amended FFATA to require that the new website to include for each federal award: the names and total compensation of the five most highly compensated officers of the entity if— (i) the entity in the preceding fiscal year received— (I) 80 percent or more of its annual gross revenues in federal awards; and (II) \$25,000,000 or more in annual gross revenues from federal awards; and (ii) the public does not have access to [such] information . . . through periodic reports filed under [certain sections of the Security Exchange Act or the Internal Revenue Act]. Sec. 6202(a), sec. 2(b)(1)(F), as amended by the *Government Funding Transparency Act of 2008*, sec. 6202(a)(3).

^bFFATA exempted award recipients with gross income of \$300,000 or less from reporting a subaward until OMB determines that the imposition of such a reporting requirement will not impose an undue burden.

Sources of Data on USASpending.gov

The information displayed on USASpending.gov is derived from several sources:

- Contract data are imported from the Federal Procurement Data System-Next Generation (FPDS-NG),⁵ which collects information on contract actions.⁶ GSA, with guidance from OMB’s Office of Federal Procurement Policy, established and administers this system. Since 1980, FPDS-NG and its predecessor have been the primary contracting databases used government-wide. Federal agencies are responsible for ensuring that the information reported in this database is complete and accurate. Additionally, FPDS-NG pre-populates core vendor data using the System for Award Management (SAM).⁷ SAM is the primary database for information on potential government business partners in which those wishing to do business with the federal government must register.

⁵Although FFATA requires reporting of contracts above \$25,000 to USASpending.gov, FPDS-NG contains data on contracts valued above the micro-purchase threshold of \$3,000.

⁶FPDS-NG can be accessed at <https://www.fpds.gov>. FPDS-NG data and reporting requirements for FPDS-NG are described in *Federal Acquisition Regulation* subpart 4.6.

⁷All entities that wish to do business with the government are to maintain an active registration in SAM unless exempt. Among other things, entities register a name, unique identifier, address, and executive compensation information.

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- Data on financial assistance awards⁸ (e.g., grants) are received from reports submitted by agencies in a file format called Federal Assistance Award Data System PLUS (FAADS+). To report information on financial assistance awards to USASpending.gov, OMB guidance requires agencies to submit FAADS+ files directly through the USASpending.gov web submission tool, the Data Submission and Validation Tool, maintained and operated by GSA.⁹ The Data Submission and Validation Tool applies data validation checks to 32 data fields. For example, the recipient name must be non-blank and must contain the value “MULTIPLE RECIPIENTS” for awards aggregated at the county level. The tool will reject individual records that contain an error or entire submissions if more than 10 percent of the records in the submission contain errors.
 - The FFATA Subaward Reporting System (FSRS) provides data on first-tier subawards.¹⁰ Prime awardees register and report subaward and/or subawardee executive compensation information through FSRS. The subawardee provides to the prime awardee all information required for such reporting. This includes subawardee entity information, subawardee unique identifier and relevant executive compensation data, if applicable. Additionally, FSRS pre-populates data using FPDS-NG, SAM, and USASpending.gov, where applicable.

⁸According to OMB guidance, federal financial assistance subject to FFATA reporting means assistance in the form of (1) grants; (2) cooperative agreements (which does not include cooperative research and development agreements pursuant to the *Federal Technology Transfer Act of 1986*, as amended (15 U.S.C. 3710a)); (3) loans; (4) loan guarantees; (5) subsidies; (6) insurance; (7) food commodities; (8) direct appropriations; (9) assessed and voluntary contributions; and (10) other financial assistance transactions that authorize the non-federal entities' expenditure of federal funds. Federal financial assistance does not include (1) technical assistance, which provides services in lieu of money; (2) A transfer of title to federally owned property provided in lieu of money, even if the award is called a grant; (3) any classified award; or (4) any award funded in whole or in part with Recovery Act funds, as defined in section 1512 of the *American Recovery and Reinvestment Act of 2009* (Pub. L. 111–5) 2 C.F.R. § 170.320; 75 FR 55669 (Sept. 14, 2010).

⁹OMB, *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).

¹⁰OMB, *Memorandum for Senior Accountable Officials: Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting* (Washington, D.C.: Aug. 27, 2010).

In addition, USASpending.gov uses other data sources to supplement and validate agency-supplied data. These sources include:

- CFDA—CFDA is a government-wide compendium of federal programs, projects, services, and activities that provide assistance or benefits to the American public, and is the authoritative source for CFDA program numbers. This database is used to validate CFDA numbers provided by agencies.
- Dun and Bradstreet—This commercial entity maintains a repository of unique identifiers and is used to validate unique identifiers provided by agencies and to acquire the parent entity unique identifier based on linkage information at the time of the award.
- SAM—Information in SAM is used to pre-populate specific contractual information contained in FPDS-NG based on the unique identifier submitted by an agency. Among other things, SAM populates the entity name and address (street, city, state, congressional district, zip code, and country). If a subawardee is registered in SAM, executive compensation and other subawardee information is pre-populated in FSRS prior to the prime awardee's reporting.

OMB Has Issued Guidance for Reporting Award Information

OMB issued a series of guidance documents to facilitate accurate reporting of information to the website. For example, OMB guidance requires agencies to increase efforts to improve data quality by outlining high-level reporting requirements, focusing primarily on validation of unique identifiers for recipients, collection of program source data,¹¹ and formatting of assistance data prior to submission.¹²

OMB guidance further requires agencies to designate a high-level senior official to be accountable for information on USASpending.gov and requires agencies to submit a quarterly report on their progress toward improving data quality.¹³ In June 2013, OMB issued a memorandum¹⁴

¹¹According to OMB memorandum M-08-04 (Nov. 9, 2007), the Treasury Account Symbol should be considered the official program source.

¹²OMB, M-09-19 and OMB, *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).

¹³OMB, *Memorandum for the Heads of Executive Departments and Agencies: Open Government Directive*, M-10-06 (Washington D.C.: Dec. 8, 2009); and OMB, *Memorandum for Senior Accountable Officials over the Quality of Federal Spending Information: Open Government Directive—Federal Spending Transparency* (Washington, D.C.: Apr. 6, 2010).

requiring each federal agency to assign financial assistance award identification numbers unique within the federal agency and to identify and implement a process to compare and validate website funding information with data in the agency's financial system. Based on this validation process, each agency is to report to OMB the accuracy rate of its website data on a quarterly basis.

OMB guidance also outlines the reporting requirements on first-tier subawards and executive compensation of awardees,¹⁵ focusing on reporting requirements related to federal grants and cooperative agreements. Detailed reporting requirements related to federal contracts are located in the *Federal Acquisition Regulation*.¹⁶ Among the specific requirements described in OMB's guidance, prime awardees are to report first-tier subawards and executive compensation associated with new federal contracts and grants as of October 1, 2010, and register in SAM. For contracts, agencies shall include these requirements in all new contracts. For assistance awards, agencies shall include these requirements in each program announcement, regulation, or other issuance containing instructions for the applicant. The agency is not required to review data for which it would not normally have supporting information, such as the executive compensation information.

To provide maximum transparency to the public in the use of all federal funds, OMB directs agencies to report awards that would otherwise be exempt from reporting—specifically, those under \$25,000 and awards to individuals—as an aggregated amount, where possible.¹⁷ An aggregated record is created by taking a group of similar records and tallying the dollars based on a specific set of data fields in order to create one summary, or aggregated, record. Aggregated records are to be reported as follows:

- Transactions under \$25,000—Agencies should submit information under \$25,000 at a transaction level. If necessary, agencies may report these as county-level aggregate amounts.

¹⁴OMB, *Memorandum for Agency Chief Financial Officers: Improving Data Quality for USAspending.gov*, (Washington, D.C.: June 12, 2013).

¹⁵OMB, August 27, 2010.

¹⁶Federal Acquisition Regulation, 48 C.F.R. §§ 4.14 and 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards.

¹⁷OMB, M-09-19.

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- Payments to individuals—Agencies should not report payments to individuals at a transaction level, to protect their privacy. All payments to individuals should be reported as an aggregated amount.

The transaction information submitted in FAADS+ files usually contains data in each field, except where the submitting agency is unable to provide those data. As a general principle, OMB guidance calls for agencies to provide as much information as possible on their aggregate records. However, OMB guidance allows the exclusion of certain data elements, since data for numerous transactions are summarized into one record.¹⁸

Responsibility for USASpending.gov Operations Will Be Transferring to Treasury

Prior to 2014, GSA was responsible for operating and maintaining the USASpending.gov website in accordance with OMB guidance. In February 2014 OMB announced the transfer of those responsibilities to Treasury's Fiscal Service. Treasury also received funding in the *Consolidated Appropriations Act 2014*, for website maintenance, improvements to the site's functionality and usability, and data standardization efforts.

As of May 2014, Treasury had not yet taken on operational responsibility of the website. According to the Assistant Commissioner for Government-wide Accounting at the Fiscal Service, Treasury has begun developing a plan for transferring operational responsibility from GSA to Treasury.

Prior GAO Reports Recommended Improvements to Federal Award Data

In prior audits, we have looked at several areas which impact the reliability of USASpending.gov data. Since 2003, we have issued several reports and offered testimony 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

¹⁸Specifically, according to OMB memorandum M-09-19, agencies may omit program source agency and account codes; recipient DUNS and parent DUNS numbers; recipient street, city, zip code, and country; place of performance congressional district; and project description when reporting aggregate awards.

reporting.¹⁹ To help improve data reliability in FPDS-NG, we recommended that OMB work with agencies to implement systems for contract writing²⁰ 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 government-wide reporting needs. 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. In March 2007, OMB issued a memorandum requiring agencies to regularly certify the accuracy and completeness of its information to GSA. In November 2007, May 2008, and June 2009, OMB issued additional guidance to agencies that addressed improvements in data quality.²¹

In March 2010,²² we reported on OMB compliance with requirements in FFATA. We found that while OMB had satisfied most of the requirements associated with the act, it had only partially satisfied or not met others such as the requirement to report to Congress on the site's usage. Also, from a sample of 100 awards on USASpending.gov, each award had at least one data error and the website did not include information on grants from programs at nine agencies for fiscal year 2008. To improve the accuracy, completeness, and timeliness of all data submissions to OMB's

¹⁹GAO, *Contract Management: No Reliable Data to Measure Benefits of the Simplified Acquisition Test Program*, [GAO-03-1068](#) (Washington, D.C.: Sept. 30, 2003); *Government Operations: Reliability of Federal Procurement Data*, [GAO-04-295R](#) (Washington, D.C.: Dec. 30, 2003); *Government Operations: Improvements Needed to the Federal Procurement Data System-Next Generation*, [GAO-05-960R](#) (Washington, D.C.: September 27, 2005); and *Federal Contracting: Observations on the Government's Contracting Data Systems*, [GAO-09-1032T](#) (Washington, D.C.: Sept. 29, 2009).

²⁰Contract writing systems are computer software that, among other things, allow 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.

²¹OMB, 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.

²²GAO, *Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006*, [GAO-10-365](#) (Washington, D.C.; Mar. 12, 2010).

USASpending.gov website, we recommended, among other things, that the Director of OMB 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. Although OMB generally agreed with our findings and recommendations, it has not yet implemented our recommendations to clarify guidance or include performance information.

Moreover, at a hearing in July 2012,²³ we testified on the status of efforts to improve the quality of publicly-available data on government awards and expenditures. Specifically, we noted OMB's reporting on data quality and user feedback was limited. Further, previously available information on the timeliness and completeness of agency-submitted data was no longer provided on USASpending.gov. In its April 2010 memorandum, OMB discussed the creation of a dashboard on the website to track the timeliness, completeness, and accuracy of agencies' reported data. After establishing a baseline, these data were to be updated quarterly. However, the website did not include such a dashboard. Further, OMB produced only one of the required annual reports to Congress that should have included data on usage of the site and public feedback on its utility. We did not make new recommendations, but reiterated the importance of fully implementing our prior recommendations from 2010.

In September 2013,²⁴ we reported on initiatives under way at several federal agencies to improve the accuracy and availability of federal spending data. We identified a number of issues, such as the need for data standardization in implementing the transparency objectives. We made recommendations to OMB to ensure that reporting challenges were addressed and a matter for consideration to Congress to consider legislating transparency requirements to ensure that approaches for improving transparency are carried out government-wide. OMB, along

²³GAO, *Government Transparency: Efforts to Improve Information on Federal Spending*, [GAO-12-913T](#) (Washington, D.C.: July 18, 2012).

²⁴GAO, *Federal Data Transparency: Opportunities Remain to Incorporate Lessons Learned as Availability of Spending Data Increases*, [GAO-13-758](#) (Washington, D.C.; Sept. 12, 2013).

with the Government Accountability and Transparency Board, has begun taking steps to obtain stakeholder input as improvements to collecting spending data are developed.

Agencies Generally Reported Contracts, but Many Assistance Programs Were Not Reported

Although agencies generally reported information for contracts to USASpending.gov, they did not properly report information on assistance awards, totaling nearly \$619 billion. With few exceptions, FFATA and supplemental OMB guidance require agencies to report spending information on federal awards to USASpending.gov. We found that agencies generally reported information on contracts but did not report timely assistance information, leading to underreporting of nearly \$619 billion for awards made in fiscal year 2012. Many of those awards were subsequently reported by agencies. One agency, the Millennium Challenge Corporation, reported an ongoing inability to report its awards because its recipients are foreign governments or non-governmental organizations. However, OMB's guidance describes how to report foreign assistance and other agencies report such awards.²⁵ In June 2013, OMB issued a memorandum directing agencies to establish procedures to ensure that financial data reported on USASpending.gov is consistent with agency financial records. If properly implemented, these procedures could better ensure that agencies fully report future assistance awards.

Most Agencies Reported Spending Data on Contracts

According to FFATA and OMB guidance, information on contracts made with funds appropriated in fiscal year 2007 and later is to be reported by agencies and made available on USASpending.gov. Of the 37 agencies with budget authority of at least \$400 million each in fiscal year 2012, the website includes information on at least one contract awarded by 33 of the agencies.²⁶

The USASpending.gov website states that expenditures made with non-appropriated funds are not to be reported. Of the four agencies that did not report contractual information, officials from three²⁷ stated that their

²⁵OMB, M-09-19.

²⁶There is no authoritative source which identifies all of the contracts issued by each agency. As such, we could not verify whether all contracts were displayed on the website and only determined whether at least one contract was displayed for each agency.

²⁷These agencies were the Federal Deposit Insurance Corporation, National Credit Union Administration, and Tennessee Valley Authority.

contracts are awarded using funds that are available outside of annual appropriations and therefore considered to be non-appropriated and exempt from reporting. However, agency funding can be appropriated by means other than through an annual appropriations act. For example, a permanent appropriation makes funds available on the basis of previously enacted legislation, such as statutory authorization for self-financing through offsetting collections. Each of these three agencies receives a form of appropriation other than through an annual appropriations act, and this is used to fund their contract awards. Because the USASpending.gov website does not define what constitutes non-appropriated funds, it is unclear whether agencies making awards using funds received on the basis of an appropriation other than an annual appropriation are required to report.

The fourth agency—the Central Intelligence Agency—stated that it did not report contracts due to concerns about the ability of someone to use them to infer agency requirements. Specifically, a liaison official from the Central Intelligence Agency stated that it does not report information on classified contracts to USASpending.gov. This practice is consistent with FFATA, which does not require the disclosure of classified information. The official added that the agency also does not report unclassified contract information because of the risk that an individual could use it, along with other publicly available information to develop a picture of Central Intelligence Agency requirements (e.g., key information about the agency). Therefore, the Central Intelligence Agency restricts the release of both classified and unclassified information, including information on contracts, in order to protect intelligence sources and methods. However, OMB's guidance does not clearly exempt agencies from reporting unclassified contract information that they believe must not be disclosed.

Without clear OMB guidance to define the type of appropriated funds exempt from reporting or how to report information on unclassified awards that raise concerns related to intelligence operations, it is unclear whether justifications from each of the four agencies for not reporting its contracts are appropriate.

Hundreds of Billions of Dollars in 2012 Awards Were Not Properly Reported

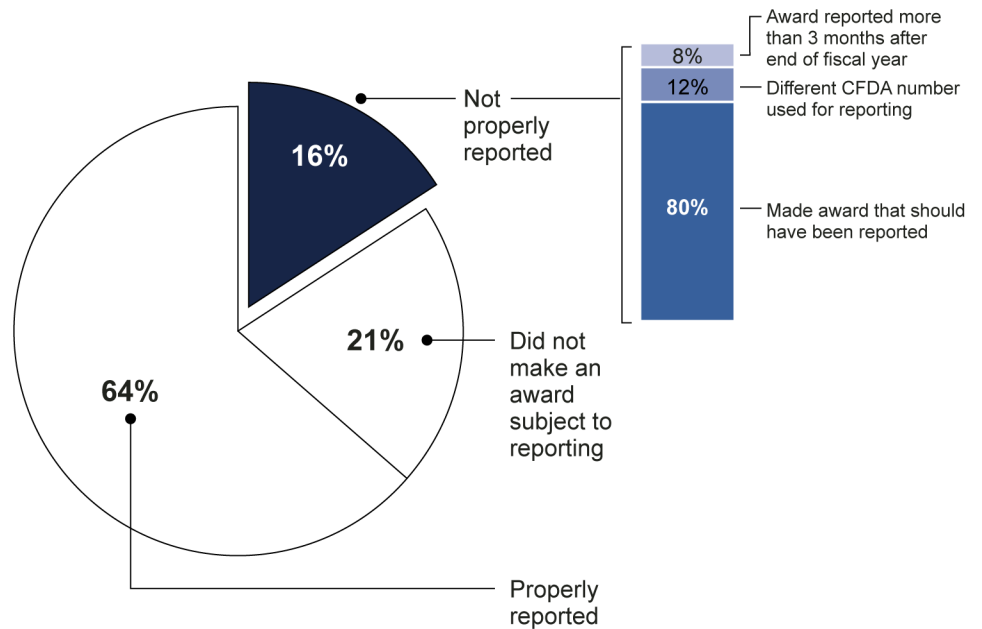
As with contracts, information on assistance awards made using funds appropriated in fiscal year 2007 and later is to be reported by agencies and made available on USASpending.gov. While agencies are to report the amount of federal funding awarded for most types of assistance programs, OMB guidance requires that agencies report a face value and long-term subsidy costs for loan programs. OMB also calls for agencies to

report awards under \$25,000 and awards to individuals as an aggregated amount, where possible.

Of the 2,183 federal assistance programs listed in the CFDA,²⁸ agencies reported federal funding or subsidy cost information for at least one award for 1,390 (64 percent) programs. For another 451 (21 percent) programs, the awarding agency either did not make an award or made at least one award in fiscal year 2012, but its awards were exempt from USASpending.gov reporting. For example, under FFATA and OMB guidance, an award can be exempt from reporting if it was not a financial award (e.g., technical assistance), involves classified information, or was made to an individual and the agency could not aggregate the information without endangering the privacy of an individual recipient. For the remaining 342 (16 percent) programs, agencies made at least one award subject to reporting but did not properly report the associated award data. Figure 1 captures the extent to which agencies reported data on assistance programs.

²⁸This figure reflects the total number of assistance programs listed in the CFDA as of February 2013, excluding those programs associated with non-executive branch establishments or agencies.

Figure 1: Extent of Agency Reporting of Assistance Program Data



Source: GAO.

Note: This figure does not add up to 100 percent due to rounding.

As of January 2013, 2 months after the deadline for reporting fiscal year 2012 awards, agencies had not properly reported 342 programs. Of these:

- Agencies should have, but did not, report awards for 275 (80 percent) assistance programs. This includes 237 assistance programs that made awards of at least \$25,000 and 38 assistance programs that made awards to individuals that should have been reported as an aggregate.
- Agencies reported award data under an incorrect program number for 40 (12 percent) assistance programs.
- Agencies reported assistance data late for 27 (8 percent) assistance programs.

Federal funding for the 302 programs which agencies did not report as required, or reported late, totaled nearly \$619 billion for fiscal year 2012 (see table 2). These estimates are based on the amounts of awards reported late to the website, program estimates in the CFDA, and the agencies' estimates of the amount awarded by the unreported programs.

Inclusion of these funds would increase the total amount reported for assistance awards as of February 2013—approximately \$2.6 trillion—by approximately 23 percent.

After we notified agencies of the unreported programs, many subsequently reported them. As of April 2014, the total value of fiscal year 2012 assistance awards had risen to approximately \$3.2 trillion, largely due to the subsequently reported awards.

Table 2: Total Amount Agencies Did Not Report, or Reported Late, for Assistance Programs (dollars in thousands)

Agency ^a	Dollars not properly reported (in thousands)	Number of programs
Department of Health and Human Services	\$543,874,682	27
Department of Veterans Affairs	64,464,745	5
Department of the Interior	5,310,718 ^b	156
Department of Homeland Security	1,930,175	16
Department of Transportation	1,842,786	27
Department of Defense	317,674 ^c	18
Executive Office of the President	247,472	4
Broadcasting Board of Governors	247,190	1
Department of Justice	177,577	7
Pension Benefit Guaranty Corporation	95,068	1
Department of Agriculture	59,957	20
Department of Commerce	30,855	3
Department of State	27,378	3
Small Business Administration	17,500	1
Overseas Private Investment Corporation	10,399	2
Delta Regional Authority	8,165	1
Millennium Challenge Corporation	2,800	3
Department of Housing and Urban Development	2,576	1
Japan U.S. Friendship Commission	608	1
National Credit Union Administration	485	1
Christopher Columbus Fellowship Foundation	279	3
Department of Education	unavailable ^c	1
Total	\$618,669,087	302

Source: GAO analysis of agency data. | GAO-14-476

^aA number of agencies reported 2012 awards following our preliminary discussions. These agencies included the Delta Regional Authority, Japan U.S. Friendship Commission, National Credit Union Administration, and Pension Benefit Guaranty Corporation. The Department of Health and Human Services reported awards of about \$542 billion for 10 programs, including Medicare. The Department of Transportation reported awards of about \$202 million for 11 programs. The Departments of Agriculture and Justice reported 1 award each, totaling about \$2 million and \$145 million, respectively.

^bThe Department of Education could not estimate the subsidy cost associated with the Federal Direct Student Loans program. As an estimate of the subsidy cost was not reported on the CFDA, we cannot reflect an amount for this program.

^cThe Department of Defense did not provide an estimate for one program that was not reported and there is no estimated spending amount for the program in 2012 in the CFDA.

Agency officials provided several reasons why programs were not properly reported. These reasons included:

- **Technical issues**—The Director, Office of Acquisition and Property Management and Senior Procurement Executive within the Department of the Interior, stated that fiscal year 2012 awards were not reported because the financial assistance reporting mechanisms utilized by Department of the Interior bureaus prior to the implementation of a new financial management system were not compatible with the FAADS+ reporting format required for the submission of data to USASpending.gov. Office of Acquisition and Property Management officials stated that it is not feasible to report these transactions due to the complexities associated with crossing fiscal years and the costs that would be incurred to backload reports. However, officials stated the current financial system should resolve the technical reporting issue, allowing future submissions. Similarly, officials in the Office of the Chief Information Officer at the Department of Education stated that subsidy costs for the Federal Direct Student Loans program are not collected through its existing internal grants system; therefore, the department was unsure of the subsidy amount and instead reported no subsidy cost. Officials stated that the department is now working to capture this information in order to accurately report a subsidy cost.
- **Aggregation of awards**—The Department of Health and Human Services Division of Grants officials stated that in fiscal year 2012 the department was not reporting awards made under assistance programs that issue direct payments to individuals, such as the Medicare program. Officials acknowledged that this information should be reported. Since that time, the department has begun to assess what data can and should be reported in aggregate form to USASpending.gov, starting with assistance programs under the Center for Medicare and Medicaid Services. In February 2014, the department submitted approximately \$542 billion in aggregated assistance awards to USASpending.gov across 7 programs. Officials

in the Department of Health and Human Services Division of Grants stated that the department will continue to explore which other assistance program awards it will report in aggregate form.

- **Unclear understanding of reporting requirements**—Officials at the Millennium Challenge Corporation’s Department of Administration and Finance stated that it was unable to report its assistance awards to USASpending.gov using the standard reporting tool because they were predominantly made to foreign governments and foreign non-profit organizations. Specifically, the officials cited problems with obtaining unique identifiers for foreign recipients and CFDA numbers for programs that serve only foreign recipients. However, OMB’s guidance describes how to report foreign assistance, as well as how to verify unique identifiers with Dun and Bradstreet, the designated source of such identifiers. In addition, the Millennium Challenge Corporation has three numbers listed in the CFDA, and other agencies including the Departments of State and Health and Human Services reported awards to foreign recipients in fiscal year 2012. Finally, the officials said that they report foreign assistance spending online using the Greenbook, Foreign Assistance Dashboard, and International Aid Transparency Initiative. However, reporting to other sources does not satisfy FFATA’s requirement that award information be displayed on USASpending.gov. Until the Corporation properly reports its assistance award information, the website will not include complete information on spending for foreign recipients.
- **Lack of internal oversight**—While OMB guidance assigns agencies the responsibility for complete and accurate reporting of their award information, agencies did not always have processes in place to ensure proper reporting. Specifically, the Office of National Drug Control Policy made fiscal year 2012 awards in four programs that were not reported. An official at the office stated that the Office of Administration in the Executive Office of the President has an agreement with the Department of Health and Human Services Program Support Center to report grant data on its behalf to USASpending.gov. However, officials with the Program Support Center stated that the agreement does not cover such reporting. Regardless, the Office of National Drug Control Policy did not verify whether the information was reported to USASpending.gov and only became aware of the lack of reporting after our initial inquiry.

Similarly, 18 programs within various DOD departments were not properly reported. According to officials in the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics, the prior systems administrator retired in fiscal year 2012 during a transition to a new grants system. As a result, properly trained

personnel were not available to report awards. However, the office did not have any internal oversight mechanism in place to ensure that the individual given responsibility for reporting the awards fulfilled this responsibility.

In March 2010,²⁹ we recommended that OMB develop and implement a process to regularly ensure that all federal agencies report required award information. In response, OMB's June 2013 memorandum required each federal agency to identify and implement a process to compare and validate website funding information with data in the agency's financial system. Based on this validation process, each agency is to report to OMB the results on a quarterly basis.

By comparing the total amount spent to award programs to the amount of awards made and reported to USASpending.gov, agencies can identify the completeness of award reporting. According to officials in the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics, the office is working to implement this new requirement to ensure that submissions are complete. In addition, this requirement could address reporting shortfalls at other agencies, such as those we identified at the Department of Education and Office of National Drug Control Policy. OMB officials stated this memorandum was part of a three-part strategy focused on improving data quality, transforming the user experience, and increasing outreach to federal and nonfederal stakeholders. If properly implemented, these procedures could better ensure that agencies fully report future assistance awards.

Information on USASpending.gov Was Largely Inconsistent with Agency Records or Unverifiable

Among fiscal year 2012 awards reported on USASpending.gov, most contained information that was not fully consistent with agency records or was unverifiable due to gaps in agency records. Award data displayed on the website consists, in part, of 21 data elements required by FFATA. According to OMB guidance, the goal of the website was to have 100 percent of award data be accurate by the end of fourth quarter for fiscal year 2011, meaning the information is the same as (consistent with) the information contained in agency records or other authoritative sources.

However, the USASpending.gov data for fiscal year 2012 infrequently approached OMB's goals for data quality. Specifically, of our sample of

²⁹[GAO-10-365](#).

385 awards, 4 percent contained information that was fully consistent with agency records for all 21 data elements. Projecting to the entire set of fiscal year 2012 awards, we estimate that only 2 percent to 7 percent of awards contain information that is fully consistent with agency records for all 21 data elements, and thus is also consistent with OMB’s goal.³⁰

Further, across all awards, only one of the data elements we tested met our criterion for significant consistency with agency records, while eight did not. We considered a data element to be significantly consistent if we estimated that for at least 90% of fiscal year 2012 awards, the information displayed on USASpending.gov were consistent with the information in the awarding agency’s records. Conversely, we considered an element significantly inconsistent if we estimated that in more than 10 percent of awards, the USASpending.gov information for that element and the underlying agency records were not in agreement.³¹ We could not determine whether the remaining data elements were significantly consistent or inconsistent, in large part because of incomplete or inadequate agency records.

One Data Element Had Information that Was Significantly Consistent with Information in Agency Records

Based on our testing of a representative sample of fiscal year 2012 awards, only one data element was significantly consistent with agency records, with a consistency rate of at least 90 percent (see table 3).

Table 3: Estimates of Consistent Data Elements, Fiscal Year 2012

Data element	Estimated range of consistency (%) ^a
Name of the entity receiving the award	91-96

Sources: GAO analysis of agency records. | GAO-14-476

^aThis table shows the 95 percent confidence intervals for the estimates.

- **Name of the recipient:** The name of the award’s recipient contained consistent information for 91 percent through 96 percent of fiscal year 2012 awards. The data for this element as displayed on the website

³⁰Unless otherwise noted, we provide the lower and upper bound of the 95 percent confidence interval for estimates based upon our sample of 385 records.

³¹We define a variable as “significantly” inconsistent for USASpending.gov if the lower bound of the 95 percent confidence interval for the estimated percent of records with inconsistent data is greater than 10 percent. We define a variable as “significantly” consistent for USASpending.gov if the lower bound of the 95 percent confidence interval for the estimated percent of records with consistent data is greater than 90 percent.

Eight Data Elements Had Information That Was Significantly Inconsistent with Information in Agency Records

was almost always consistent with the underlying information in agency records.

While only one data element contained information that was significantly consistent with agency records, eight were significantly inconsistent for fiscal year 2012 awards, with estimated rates on inconsistency of at least 10 percent (see table 4).

Table 4: Estimates of Inconsistent Data Elements, Fiscal Year 2012

Data element	Estimated range of inconsistency (%)^a
Award title descriptive of the purpose of each funding action	24-33
Recipient street	13-21
Recipient zip	10-18
Recipient congressional district	12-19
Principal place of performance city	22-31
Principal place of performance congressional District	20-28
Principal place of performance country	29-38
Unique identifier for the parent entity	26-35

Sources: GAO analysis of agency records. | GAO-14-476

^aThis table shows the 95 percent confidence intervals for the estimates.

- Award title descriptive of the purpose of each funding action:** The title contained inconsistent information for 24 percent through 33 percent of awards. Of these, most were inconsistent with FFATA’s requirement that an award title be descriptive of the purpose of the award. Instead, many titles consisted of shorthand descriptions, acronyms, or other language that did not convey intent for the funding. For example, according to an official in the Defense Procurement and Acquisition Policy group, personnel often use terminology that is only understood by other agency officials, without considering whether it can be understood by the general public. For example, the award title for one award at the Department of Defense was reported as “Cca.” The associated delivery order indicated that the purpose of the award was to analyze the repair cost of several items including “Cca,” which refers to a “circuit card assembly,” and comprises less than a quarter of the total cost of the award.
- Recipient street and zip code:** The recipient street element contained inconsistent information for 13 percent through 21 percent of awards; and the recipient zip code was inconsistent for 10 percent through 18 percent. For example, for an Air Force award to BAE Systems Technology Solutions & Services Inc., the vendor’s address

was reported on USASpending.gov as 1601 Research Blvd in zip code 20850-3173, while the contract documentation showed the vendor to be located at 520 Gaither Road in zip code 20850-6198. In another example, a Department of Education award issued to one component of the SLM Corporation was reported on USASpending.gov with an address for a different component of the corporation.

- **Recipient congressional district:** The recipient congressional district contained inconsistent information for 12 percent through 19 percent of awards. This included cases in which the website displayed an incorrect congressional district, omitted the district, or erroneously displayed a district for a foreign awardee.
- **Principal place of performance city:** The city of performance contained inconsistent information for 22 percent through 31 percent of awards. This included cases in which agencies reported the recipient's business address as the place of performance, even when the work funded by an award was performed in another location. In other cases, agencies reported a county instead of the specific city for some awards. For example, several awards from the Federal Highway Administration reported the county name on USASpending.gov instead of the city as the primary locator.
- **Principal place of performance congressional district:** The congressional district of performance contained inconsistent information for 20 percent through 28 percent of awards. Many of these inconsistencies were because the website displayed "zz" for this element.
- **Principal place of performance country:** The information on the country of performance contained inconsistent information for 29 percent through 38 percent of awards. Nearly all of these cases were assistance awards aggregated at the county level, for which the field was reported by the awarding agency but not displayed on the website.³²
- **Unique identifier for the parent entity:** The Parent DUNS number, used to uniquely identify parent entities (if applicable) doing business with the government, contained inconsistent information for 26 percent through 35 percent of awards. DUNS numbers are provided to the government through a contract with Dun and Bradstreet, a

³²We estimate that only about 5 percent of contracts contained an inconsistency for this data element. The 95 percent confidence interval for this estimate is (2 percent, 9 percent).

commercial entity. Nearly all of these cases were assistance awards, for which the field is not displayed on the website.

Report formatting for the website and the existing contract with Dun and Bradstreet along with an unclear reporting requirement and incomplete oversight of agency reporting processes contributed to many of the inconsistencies. Specifically:

- **Display format on USASpending.gov:** Inconsistencies in the recipient congressional district and place of performance congressional district and country fields are partly attributable to the website either not displaying the information or improperly displaying it. Officials from the Integrated Award Environment program management office at GSA stated that the principal place of performance country was not displayed on the website because the report format was missing that field. Further, officials stated that the recipient congressional district displayed incorrect information in some cases due to a logic error on the website. As of April 2014, GSA made technical changes to the website which addressed these issues.
- **Access to vendor-provided data:** GSA officials stated that the parent unique identifier was not displayed on the website for assistance awards because its contract with the provider of that information, Dun and Bradstreet, only covers publishing the data for contract awards. According to these officials, GSA plans to add this data in an upcoming service pack in 2014.
- **Lack of clear guidance:** Multiple agency officials attributed nondescriptive award titles to a lack of guidance to define what constitutes a fully descriptive award title. We identified this as an issue in our March 2010 report, in which we recommended that OMB provide clarifying guidance on this reporting requirement. As of April 2014, OMB officials stated that the office still concurs with this recommendation. However, OMB has not yet provided clarifying guidance. Unless each award has a descriptive title clearly identifying the purpose of the award, the public may not be able to determine why the award was made and taxpayer dollars spent.
- **Incomplete oversight of agency reporting processes:** Agency reporting processes for which there is incomplete oversight to identify and correct mistakes contributed to several of the significantly inconsistent data elements. For example, multiple agency officials attributed inconsistent recipient congressional district information to a system lookup that automatically generates this information based on a zip code. They stated that inconsistencies were caused when the zip code was incomplete or incorrect, or when the lookup table was out-of-date.

Further, for the recipient street address and zip code, inconsistencies occurred, in part, because agencies did not update FPDS-NG with the correct information. For a new contract, FPDS-NG relies on the recipient's unique identifier to automatically populate the recipient's address from SAM, but for a modification to an existing contract, the system uses the address from the base award unless the agency submits an updated address. Meanwhile, the system for entering information on assistance awards does not have the capability to automatically generate address information, so OMB directed agencies to verify recipients' addresses against Dun and Bradstreet's information, and enter a confidence code,³³ provided by Dun and Bradstreet, to confirm the information had been verified. However, we estimate that agencies submitted a confidence code that meets OMB's threshold for only about a third³⁴ of fiscal year 2012 transactional assistance awards, and the validation rules applied by the website do not validate these elements except to ensure that they are non-blank and, in the case of the zip code, contain five digits.

Lastly, inconsistencies in the principal place of performance information were caused, in part, by agency processes that resulted in the wrong data being reported. For example, officials from the Federal Highway Administration stated that the agency reported the county instead of the city because the Federal Aid Highway Program mandates the use of county names. In another example, the Chief of the Payment Management Office at the Department of Agriculture stated that its award tracking system is programmed to use the business address if a specific principal place of performance address is not provided. However, these practices are inconsistent with FFATA's requirement that agencies report the city, state, congressional district, and country of performance for each award. Based on relevant guidance, if work occurs across multiple cities, the agency should report the city in which the majority of the work took place. Because there was no oversight to verify that the agencies were following this guidance, each continued to report information that was inconsistent with the guidance.

³³A confidence code is a numeric measure on a scale of 1 to 10 of the match accuracy of agency business information to an entity's unique identifier. OMB determined that for the purpose of FFATA, a confidence code of 7 is the acceptable threshold for accuracy.

³⁴We estimate that about 35 percent of the awards contained a confidence code value between 7 and 10. The 95 percent confidence interval for this estimate is (26 percent, 44 percent).

Weaknesses in OMB’s guidance on data validation likely contributed to these problems remaining unaddressed. We identified this as an issue in our March 2010 report, in which we stated that OMB’s guidance specified that agency data submissions are to be validated by an appropriate official but did not identify how or by whom. In that report, we recommended that OMB provide guidance to agencies to clarify the requirement for validating agency award data. As of April 2014, OMB officials stated that the office still concurs with the recommendation, and stated that it had initiated a validation process in its June 2013 memorandum that directed agencies to use data from their financial systems or other authoritative sources to validate financial data reported on USASpending.gov.

However, this validation process only focuses on the award amount but does not address the remaining 20 data elements. Further, OMB decided not to implement one oversight mechanism it had previously considered using—a dashboard displaying the quality of agency data submissions on the website. In addition, the recently enacted *Digital Accountability and Transparency Act of 2014* established requirements for agency inspectors general and GAO to periodically review agency spending data. However, because these requirements do not come into effect until November 2016, it will be some time before they affect the quality of agency spending data. Thus, until OMB implements a process to ensure that agencies report consistent information for each required data element, it risks continued inconsistencies that significantly limit the accuracy of data displayed on USASpending.gov.

Twelve Data Elements Could Not Be Determined to Be Significantly Consistent or Inconsistent Due to a Lack of Supporting Documentation

For the 12 remaining data elements, incomplete or inadequate agency records prevented us from determining whether they were significantly consistent or inconsistent. OMB directed agencies to ensure that USASpending.gov reporting contains information that is consistent with agency records or other authoritative sources. OMB did this twice. Most directly, in its April 6, 2010, memorandum that requires agencies to ensure reporting is accurate, and defines this as “the percentage of transactions that are complete and do not have inconsistencies with systems of record or other authoritative sources.” Earlier, OMB issued more general guidance directing agencies to have a process that enables the agency to substantiate (by documentation or other means) the quality of information it disseminates.

However, for 12 of the data elements, we could not determine the extent of consistency or inconsistency because agency records provided to us

did not always include definitive information adequate to verify the information reported on USASpending.gov (see table 5).

Table 5: Estimate of Unverifiable Information in Data Elements

Data element	Estimated range of unverifiable information (%) ^a
Award amount	2-7
Transaction type	7-13
Funding agency	4-9
NAICS code (contracts only)	3-11
CFDA number (assistance awards only)	12-22
Program source: agency code	14-21
Program source: account code	19-27
Recipient city	4-9
Recipient state	2-6
Recipient country	2-6
Principal place of performance state	23-31
Unique identifier for the award recipient	1-4

Sources: GAO analysis of agency records. | GAO-14-476

^aThis table shows the 95 percent confidence intervals for the estimates.

Four data elements in particular exhibited a significant amount of unverifiable information, meaning that at least 10 percent of awards contained unverifiable information for these data elements. Specifically, we found that:

- CFDA number:** FFATA requires agencies to identify and display on USASpending.gov the assistance funding agency and CFDA program number. However, records provided to us did not include definitive information adequate to verify the information reported on USASpending.gov for the CFDA program number for 12 percent through 22 percent of assistance awards. For example, our representative sample contained four assistance awards identified in USASpending.gov under CFDA program 64.012, Veterans Prescription Service. However, records provided by the agency did not identify the CFDA program number nor distinguish funding from a number of other medical benefits programs.
- Program source agency and account codes:** Treasury’s Account Symbol was selected to be used as the official program source for use on the website and is made up of two related codes: agency code and account code. OMB guidance requires agencies to ensure that award

documents contain the predominant Treasury Account Symbol. However, records provided to us did not include definitive information adequate to verify the information reported on USASpending.gov for the data element agency code for 14 percent through 21 percent of awards and 19 percent through 27 percent for the account code. For example, officials from Department of Veterans Affairs Data Quality Services stated that program source information could not be provided because there was no documented link between the award and the program source information stored in the financial system. For another award, the Office of Personnel Management provided a system screenshot that documented charge account information. However, the office did not provide supporting documentation to show how the charge account information tracked to the program source reported on USASpending.gov.

- **Principal place of performance state:** Guidance on USASpending.gov states that the place of performance should be reported as the place where the majority of work takes place,³⁵ while other specific guidance is available for contract³⁶ reporting. However, records provided to us did not include definitive information adequate to verify the information reported on USASpending.gov for the place of performance state for 23 percent through 31 percent of awards. For example, five contractual transactions for pharmaceuticals, conducted by the Defense Logistics Agency, were with the same entity but agency records did not specify the vendor location responsible for distribution of these pharmaceuticals. In another example, the source system for an award at the Farm Service Agency did not contain place of performance information and therefore provided empty spaces to the system which generates reports to USASpending.gov.

Several factors contributed to agencies' lack of records to verify award information:

³⁵USASpending.gov Glossary and USASpending.gov Federal Contracts and Assistance Data Dictionary.

³⁶FPDS-NG manual provides guidance on reporting principal place of performance for contracts as "the location of the principal plant or place of business where the items will be produced, supplied from stock, or where the service will be performed. For construction contracts, enter the site of construction. If more than one location is involved in performance, enter the principal place of performance (where the predominant amount of work is performed)."

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- **Lack of clear guidance:** No guidance on how to substantiate information reported to USASpending.gov contributed to a lack of records to verify several data elements. In particular, agencies generally use electronic systems to manage awards, but the CFDA program number is not routinely included in the electronic records. Instead, according to officials at several agencies, the CFDA program number is reported at the time information is reported to the website and officials do not document this decision in the system.

Moreover, in one case, officials stated that the agency relies on an automated process whereby the address of the recipient of a contract is reported to USASpending.gov as the place of performance, which may or may not be correct. As this is an automated process, the agency does not document place of performance information in the contract file. By not capturing this information in some authoritative source, the information displayed on the website is not verifiable.

- **Agency compliance with existing guidance:** Multiple agency officials attributed a lack of program source documentation to this information being stored in a financial system and therefore not always accessible. However, OMB guidance requires agencies to ensure that award documents, and not the financial system, contain this information.

Without more specific guidance on how agencies are to substantiate the information required to be reported to USASpending.gov and a process to ensure adherence to that and existing guidance, agencies will be constrained in their ability to comply with OMB guidance requiring agency validation of award information.

Two Additional Data Elements Could Not Be Tested

In addition to the required data elements we tested, there are two additional types of data that should be displayed on USASpending.gov, executive compensation and subaward information. As discussed earlier, it is the responsibility of a prime awardee to report subaward and executive compensation information.

We were unable to test the consistency of these data elements because agencies frequently do not maintain records to verify the information reported by the awardees. For example, the Federal Highway Administration issued 12 awards included in our sample, 3 of which displayed subaward information on the website. A senior financial policy analyst for the Office of Financial and Management Programs at the Federal Highway Administration stated that the entering of subaward information is the responsibility of a state's Department of Transportation and not a part of the federal Department of Transportation process. She

added that there is not a process whereby the Department of Transportation confirms the validity of subaward information entered in FSRS. As such, officials could not provide agency records with subaward information for any of the 12 awards included in our sample. Officials with the Federal Highway Administration added that the same issue pertained to the verification of executive compensation information displayed on USASpending.gov. Without agency records on subawards and executive compensation, we could not test whether the information reported by prime awardees is accurate.

Conclusions

Fulfilling FFATA's purpose of increasing transparency and accountability of federal expenditures requires that USASpending.gov contain complete and accurate information on applicable federal awards. However, our examination of awards identified significant underreporting of awards and few that contained information that was fully consistent with the information in agency records. While OMB placed additional responsibilities on agencies to ensure their reported information was accurate, our testing of the 2012 awards shows that this approach has had limited effect on the overall quality of the data. In addition, many of the specific issues we first identified in 2010, such as unclear award titles and inaccurate information on place of performance, continue to limit the reliability of USASpending.gov data. If properly implemented, OMB's 2013 guidance on linking award financial information to information from agency financial systems and reporting the results on a quarterly basis could help address underreporting of awards. However, the ongoing inaccuracies in reported non-financial award information reinforce the need for a more comprehensive oversight process. Finally, gaps in records used to validate the data on the website continue to exist.

Until these issues are addressed, any effort to validate USASpending.gov data will be hampered by uncertainties about the accuracy of the data. The transition of operational responsibility for the USASpending.gov website to Treasury presents an opportunity to reexamine the appropriate level and methods of oversight and to develop and implement procedures that more effectively ensure that data reported to USASpending.gov are complete and accurate enough to fulfill the purpose of FFATA.

Recommendations for Executive Action

To improve the completeness and accuracy of data submissions to the USASpending.gov website, we recommend that the Director of the Office of Management and Budget, in collaboration with Treasury's Fiscal Service, take the following two actions:

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- clarify guidance on:
 - agency responsibilities for reporting awards funded by non-annual appropriations;
 - the applicability of USASpending.gov reporting requirements to non-classified awards associated with intelligence operations;
 - the requirement that award titles describe the award's purpose (consistent with our prior recommendation);
 - agency maintenance of authoritative records adequate to verify the accuracy of required data reported for use by USASpending.gov; and
 - develop and implement a government-wide oversight process to regularly assess the consistency of information reported by federal agencies to the website other than the award amount.

To improve the completeness of foreign recipient data on the USASpending.gov website, we recommend that the Chief Executive Officer of the Millennium Challenge Corporation direct responsible officials within the Corporation's Department of Administration and Finance to report spending information on all assistance award programs to USASpending.gov for prior and future fiscal years in accordance with statutory requirements and OMB guidance.

Agency Comments and Our Evaluation

We provided a draft of this report to GSA, OMB, the Millennium Challenge Corporation, and Treasury for review and comment. GSA provided technical comments only, which we have incorporated as appropriate. OMB generally agreed with our recommendations. The Millennium Challenge Corporation and Treasury neither agreed nor disagreed with our recommendations. Each agency's comments that we received are discussed in more detail below.

- In oral comments, staff from OMB's Office of Federal Financial Management stated that the agency generally agreed with our recommendations for OMB to clarify guidance and develop and implement a government-wide oversight process to improve completeness and accuracy of data submissions to the USASpending.gov website. OMB staff stated that these recommendations are consistent with future actions required by the *Digital Accountability and Transparency Act of 2014*, including establishment of a government-wide financial data standard and periodic review of agency spending data by inspectors general. Staff stated that OMB in conjunction with Treasury will consider interim steps to improve data quality but added they do not want to inhibit agency efforts to work toward implementation of the act.

We agree that the newly enacted provisions of the act could eventually help improve the quality of federal spending data. We believe that our recommendations are not in conflict with adherence to the act but rather will help agencies to take steps towards achieving the core tenets of data transparency reflected in the act. Accordingly, it will be important for OMB to fully address our recommendations.

- In e-mail comments, staff from the Millennium Challenge Corporation's Financial Management Division neither agreed nor disagreed with our recommendation that the corporation should report spending information on all assistance award programs to USASpending.gov for prior and future fiscal years in accordance with statutory requirements and OMB guidance. However, agency comments reflect general disagreement. Specifically, staff stated that the Millennium Challenge Corporation has made significant attempts to load foreign assistance data on USASpending.gov but has been unable to do so due to technical limitations of the website. However, we found that the attempted transmittal submitted by the Millennium Challenge Corporation for our review was rejected because the corporation omitted most of the data fields required by FFATA and guidance for the website, including several for which the required information should be readily available regardless of the recipient, including the transaction type, funding amount, and project description. Moreover, other agencies have successfully submitted data on assistance awards to foreign governments such as the Departments of Defense, Health and Human Services, and State.

Agency staff also noted that the Millennium Challenge Corporation continues to work with GSA and OMB to resolve the technical issues preventing transmittal of the data in order to reach full compliance in the future. Specifically, the Millennium Challenge Corporation staff indicated that the corporation had asked OMB for an alternate reporting mechanism. However, until OMB agrees to an alternate approach, the Millennium Challenge Corporation is required by OMB guidance to use the existing mechanism to report its awards in the same manner as other agencies that make awards to foreign governments. Accordingly, we maintain our recommendation.

- Treasury stated in its comments that the bureau will consider the recommendations as it assumes responsibility for USASpending.gov. Treasury's comments are reprinted in appendix V.

As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time we will send copies to the appropriate congressional committees; the Director of the Office of Management and Budget; the Secretary of the Department of the Treasury; the Administrator of General Services; and the Chief Executive Officer of the Millennium Challenge Corporation. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-4456 or chac@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 contributions to this report are listed in appendix VI.



Carol R. Cha
Director
Information Technology Acquisition Management Issues

List of Requesters

The Honorable Thomas R. Carper
Chairman

The Honorable Thomas A. Coburn, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Claire McCaskill
Chairman
Subcommittee on Financial and Contracting Oversight
United States Senate

The Honorable Mark R. Warner
Chairman
Task Force on Government Performance
Committee on the Budget
United States Senate

The Honorable Susan M. Collins
United States Senate

Appendix I: Objectives, Scope, and Methodology

Our objectives were to determine the extent to which (1) federal agencies report required award data and (2) inconsistencies exist between the data on USASpending.gov and records at federal agencies. To address these objectives, we examined data collection and reporting requirements under FFATA; relevant OMB guidance, other relevant requirements variously published in the Federal Acquisition Regulation, Code of Federal Regulations, and the Federal Register, and agency systems documentation.

To determine the extent to which federal agencies are reporting required award data, we reviewed contract and assistance award reporting requirements as defined in FFATA, OMB guidance, and other federal guidance. We compiled a list of potential award-making agencies/programs using the *Public Budget Database*¹ for contracts and the *Catalog of Federal Domestic Assistance* for assistance awards.² We then assessed the list of agencies against reporting requirements under FFATA and relevant guidance to determine which agencies are exempt from reporting to USASpending.gov.

- To determine the extent to which agencies reported contractual information to USASpending.gov, we selected the agencies listed in the *Public Budget Database* with budget authorities greater than \$400 million for fiscal year 2012. We selected these agencies to ensure the inclusion of large agencies likely to have awarded a significant number of contracts. We searched USASpending.gov to determine which of these agencies reported contractual information for fiscal year 2012. For any selected agency reporting no contractual information for fiscal year 2012, we reviewed documentation and interviewed agency officials to determine why contracts were not reported.
- To determine the extent to which agencies reported assistance award information to USASpending.gov, we identified all programs listed in the *Catalog of Federal Domestic Assistance* as of February 2013. We searched USASpending.gov to determine which programs reported information on at least one assistance award for fiscal year 2012. In addition, we selected all loan programs reporting transactions to

¹The Public Budget Database can be accessed at <http://catalog.data.gov/dataset/public-budget-database-budget-authority-and-offsetting-receipts-1976-current>

²CFDA can be accessed at <https://www.cfda.gov>.

USASpending.gov for fiscal year 2012 but reporting \$0 in subsidy costs. For any program reporting no assistance award information for fiscal year 2012 or reporting a subsidy cost of \$0, we interviewed agency officials and reviewed documentation to determine why information was not reported. For programs that claimed they do not make financial assistance awards and are therefore exempt from reporting to USASpending.gov, we assessed the purpose of each program against the definition for federal financial assistance for validity. For all programs categorized as either making an award and not reporting, or reporting awards late to USASpending.gov, we requested that the agency provide an estimate for obligations made under this program for fiscal year 2012.

To determine the extent to which inconsistencies existed between the data on USASpending.gov and records at federal agencies, we selected a simple representative random sample of 385 fiscal year 2012 records. The probability sample was designed to estimate a rate of reporting errors with a sampling error of no greater than plus or minus 5 percentage points at the 95 percent level of confidence. Because we followed a probability procedure based on random selections, our sample is only one of a large number of samples that we might have drawn. Since each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval (e.g., plus or minus 5 percentage points). This is the interval that would contain the actual population value for 95 percent of the samples we could have drawn. For 21 data elements required by FFATA or OMB guidance, we compared the information reported on USASpending.gov to information contained in the originating agency's underlying records, where available, to evaluate to what extent the data was consistent.

Table 6: Data Elements Tested, Fiscal Year 2012

Data element
Name of the entity receiving the award
Award amount
Transaction type
Funding agency
NAICS code (contracts only)
CFDA number (assistance awards only)
Program source: agency code
Program source: account code

Data element

Award title descriptive of the purpose of each funding action

Recipient street

Recipient city

Recipient state

Recipient zip

Recipient congressional district

Recipient country

Principal place of performance city

Principal place of performance state

Principal place of performance congressional District

Principal place of performance country

Unique identifier for the award recipient

Unique identifier for the parent entity

Sources: GAO analysis of FFATA. | GAO-14-476

To test the controls over the reliability of agency data, we obtained supporting documentation to confirm that the agency provided only official agency records, such as a system of records notice. When such a supporting document was unavailable, we reviewed agency transparency policy documentation, data verification and validation plans or procedures, or system source code information to ensure the reliability of the data. We did not assess the accuracy of the data contained in records provided by agencies. To the extent that we had previously assessed the reliability of a system, we worked within GAO to obtain the necessary supporting documentation.

We conducted this performance audit from December 2012 to June 2014 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.

Appendix II: List of Agencies Reviewed, Based on the Catalog of Federal Domestic Assistance

Table 7 shows the agencies included in our review of assistance programs listed in the *Catalog of Federal Domestic Assistance*, broken out by the number of programs.

Table 7: Agencies Listed in the Catalog of Federal Domestic Assistance, as of February 2013

Agency	Number of CFDA programs	Number of CFDA programs not reported
Agency for International Development	12	1
Appalachian Regional Commission	5	1
Architectural and Transportation Barriers Compliance Board	1	1
Barry Goldwater Scholarship and Excellence In Education Foundation	1	1
Broadcasting Board of Governors	1	1
Christopher Columbus Fellowship Foundation	4	4
Commodity Futures Trading Commission	1	1
Corporation for National and Community Service	12	2
Delta Regional Authority	3	3
Denali Commission	1	0
Department of Agriculture	241	62
Department of Commerce	88	30
Department of Defense	78	50
Department of Education	125	12 ^a
Department of Energy	40	9
Department of Health and Human Services	463	110
Department of Homeland Security	81	29
Department of Housing and Urban Development	124	74
Department of the Treasury	11	6
Department of the Interior	265	163
Department of Justice	121	57
Department of Labor	58	20
Department of State	64	8
Department of Transportation	91	48
Department of Veterans Affairs	50	22
Environmental Protection Agency	104	13
Equal Employment Opportunity Commission	6	6
Executive Office of the President	4	4

Appendix II: List of Agencies Reviewed, Based on the Catalog of Federal Domestic Assistance

Agency	Number of CFDA programs	Number of CFDA programs not reported
Export-Import Bank of the United States	1	0
Federal Communications Commission	1	1
Federal Council on the Arts and the Humanities	1	1
Federal Maritime Commission	1	1
Federal Mediation and Conciliation Service	2	2
Federal Trade Commission	1	1
General Services Administration	4	4
Harry S. Truman Scholarship Foundation	1	1
Institute of Museum and Library Services	9	2
James Madison Memorial Fellowship Foundation	1	1
Japan U.S. Friendship Commission	1	1
Millennium Challenge Corporation	3	3
Morris K. Udall Foundation	3	3
National Aeronautics and Space Administration	11	2
National Archives and Records Administration	3	2
National Credit Union Administration	2	2
National Endowment for the Arts	2	0
National Endowment for the Humanities	9	0
National Labor Relations Board	1	1
National Science Foundation	12	0
Nuclear Regulatory Commission	4	0
Office of Personnel Management	7	7
Overseas Private Investment Corporation	2	2
Pension Benefit Guaranty Corporation	1	1
Railroad Retirement Board	2	1
Securities and Exchange Commission	1	1
Small Business Administration	28	9
Social Security Administration	9	1
United States Commission on Civil Rights	1	1
United States Election Assistance Commission	4	4
Total	2,183	787

Sources: GAO analysis of CFDA information. | GAO-14-476

^aWe identified one program which reported awards to USASpending.gov but did not report a subsidy cost

Appendix III: List of Agencies Included in Our Sample

Table 8 shows the agencies included in our representative sample, broken out by the number of contracts and assistance awards. The table further breaks down assistance awards to show the total number of awards aggregated at the county level.

Table 8: Agencies Included in Representative Sample, by Awards

Agency	Number of contracts	Total number of assistance awards	Number of aggregate assistance awards	Total awards
Agency for International Development	1	1	0	2
Department of Agriculture	3	15	5	18
Department of Commerce	4	0	0	4
Department of Defense	91	2	0	93
Department of Education	1	18	0	19
Department of Energy	1	1	0	2
Department of Health and Human Services	3	31	0	34
Department of Homeland Security	4	10	6	14
Department of Housing and Urban Development	1	16	0	17
Department of the Treasury	1	0	0	1
Department of the Interior	5	2	0	7
Department of Justice	6	1	0	7
Department of Labor	2	0	0	2
Department of State	5	0	0	5
Department of Transportation	2	13	0	15
Department of Veterans Affairs	12	58	56	70
Environmental Protection Agency	1	0	0	1
Export-Import Bank of the United States	0	2	0	2
General Services Administration	3	0	0	3
National Aeronautics and Space Administration	4	3	0	7
National Endowment for the Arts	0	1	0	1
National Endowment for the Humanities	0	1	0	1
National Science Foundation	1	3	0	4
Office of Personnel Management	1	0	0	1
Peace Corps	1	0	0	1
Railroad Retirement Board	0	4	4	4
Small Business Administration	0	1	0	1
Social Security Administration	0	49	49	49
Total	153	232	120	385

Source: GAO analysis of agency data. | GAO-14-476

Appendix IV: GAO Estimates of Consistency Rates

Table 9 lists the estimates for each of the required data elements we tested for fiscal year 2012.

Table 9: GAO Estimates of Consistency Rates for Award Information by USASpending.gov Data Element, Fiscal Year 2012

Data element	Estimated ranges ^a		
	Consistent (%)	Inconsistent (%)	Unverifiable (%)
Name of the entity receiving the award	91-96	2-6	1-5
Award amount	88-94	3-7	2-7
Transaction type	84-90	2-5	7-13
Funding agency	89-94	1-3	4-9
NAICS code (contracts only)	72-85	10-22 ^b	3-13
CFDA number (assistance awards only)	78-88	0-2	12-22
Program source: agency code	78-85	0-3	14-21
Program source: account code	70-79	1-4	19-27
Award title descriptive of the purpose of each funding action	62-71	24-33	3-8
Recipient street	73-82	13-21	4-9
Recipient city	83-90	5-10	4-9
Recipient state	90-95 ^c	2-6	2-6
Recipient zip	76-84	10-18	4-9
Recipient congressional district	69-78	12-19	8-14
Recipient country	88-94	3-7	2-6
Principal place of performance city	46-56	22-31	18-27
Principal place of performance state	63-73	3-8	23-31
Principal place of performance congressional District	43-53	20-28	23-32
Principal place of performance country	36-46	29-38	21-30
Unique identifier for the award recipient	88-94	4-9	1-4
Unique identifier for the parent entity	64-73	26-35	0-2

Sources: GAO analysis of agency records. | GAO-14-476

^aThis table shows the 95 percent confidence intervals for the estimates.

^bWe estimate that the NAICS code data element is inconsistent in at least 9.77 percent of fiscal 2012 awards. Although it is displayed in the table as 10 percent due to rounding, we do not consider this element to have exceeded the 10 percent threshold of significant inconsistency.

^cWe estimate that the recipient state data element is consistent in at least 89.66 percent of fiscal 2012 awards. Although it is displayed in the table as 90 percent due to rounding, we do not consider this element to have exceeded the 90 percent threshold of significant consistency.

Appendix V: Comments from the Department of the Treasury



COMMISSIONER

DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

June 6, 2014

Ms. Carol R. Cha, Director
Information Technology Acquisition Management Issues
Government Accountability Office
Washington, DC 20548

Dear Ms. Cha:

The Bureau of the Fiscal Service appreciates the opportunity to review the report on Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website (GAO-14-476). We appreciate your recommendations and will take them into consideration as we assume our new responsibilities for USA spending.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Lebryk".

David A. Lebryk

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

Carol R. Cha at (202) 512-4456 or chac@gao.gov

Staff Acknowledgments

In addition to the contact named above, James R. Sweetman Jr., (assistant director), Mathew Bader, Carl Barden, Colleen Candri, Nancy Glover, Wilfred Holloway, James Houtz, Ruben Montes de Oca, Kate Nielsen, David Plocher, Matthew Snyder, and Umesh Thakkar made key contributions to this report.

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