

GAO Highlights

Highlights of [GAO-16-698](#), a report to congressional addressees

Why GAO Did This Study

The federal government annually spends over \$3.7 trillion on its programs and operations. To help increase the transparency of online spending information, the DATA Act requires agencies to begin reporting spending data by May 2017, using new data standards established by OMB and Treasury. In May 2015, OMB directed federal agencies to submit DATA Act implementation plans by September 2015. OMB and Treasury subsequently issued guidance to agencies to help them develop plans.

This report is part of a series of products that GAO will provide to Congress in response to a statutory provision to review DATA Act implementation. This report discusses OMB's and Treasury's efforts to facilitate implementation of the DATA Act and the consistency of agency implementation plans with OMB and Treasury guidance, among other things. GAO evaluated OMB's and Treasury's processes against project management and internal control criteria, assessed selected agency implementation plans against OMB and Treasury guidance, and interviewed staff and officials at OMB and Treasury.

What GAO Recommends

GAO recommends that OMB, in collaboration with Treasury, determine the population of agencies required to report under the DATA Act, establish fully documented controls and processes to help ensure agencies' effective implementation of the DATA Act, and request updated plans from non-CFO Act agencies. OMB generally concurred with the recommendations and Treasury deferred to OMB.

View [GAO-16-698](#). For more information, contact Paula M. Rascona at (202) 512-9816 or rasconap@gao.gov.

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DATA ACT

Improvements Needed in Reviewing Agency Implementation Plans and Monitoring Progress

What GAO Found

The Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) have not designed and implemented controls or fully documented processes related to the review and use of agency implementation plans for the Digital Accountability and Transparency Act of 2014 (DATA Act). These controls and processes are to be used for reviewing agencies' implementation plans and monitoring agencies' progress against these plans. In addition, as of July 2016, OMB had not determined the complete population of agencies that are required to report spending data under the DATA Act and submit implementation plans to OMB. OMB staff stated that their purpose for directing agencies to submit implementation plans was to use the implementation cost estimates to assist them in formulating the fiscal year 2017 budget, while Treasury officials stated that the purpose of their review of the plans was to facilitate discussions with the agencies. In addition, OMB and Treasury staff initially informed GAO that they were not going to request that agencies submit updated implementation plans that considered new technical requirements and guidance that was released on April 29, 2016. However, on June 15, 2016, OMB requested updated implementation plans by August 12, 2016, but only from Chief Financial Officers (CFO) Act agencies. Lacking fully documented controls and processes as well as a complete population of agencies that are required to report under the DATA Act increases the risk that the purposes and benefits of the DATA Act may not be fully achieved, and could result in incomplete spending data being reported. Further, without updated implementation plans, including revised timelines and milestones, cost estimates, and risks that reflect the impacts of new technical requirements and guidance, from all agencies that are required to report under the DATA Act, OMB and Treasury may not have the information needed to assist them in properly monitoring resource needs and agencies' progress in implementing new requirements government-wide.

Based on OMB and Treasury guidance, GAO identified 51 plan elements in four separate categories—timeline, cost estimate, narrative, and project plan—to be included in agency implementation plans. None of the 42 implementation plans GAO received and reviewed contained all 51 plan elements described in OMB and Treasury guidance. For example, many agencies' cost estimates did not provide all the elements for cost estimates, including total work years and a list of assumptions, or did not differentiate between their business process costs and technology costs.

Average Inclusion Rate of Digital Accountability and Transparency Act of 2014 Plan Elements within Four Categories (Based on Implementation Plans from 42 Agencies)

Category	Average percentage of plans that included elements	Average percentage of plans that did not include elements
Timeline	74	26
Cost estimate	48	52
Narrative	58	42
Project plan	39	61

Source: GAO analysis of agency implementation plans. | GAO-16-698