

GAO Highlights

Highlights of [GAO-18-138](#), a report to congressional addressees

Why GAO Did This Study

The DATA Act requires agencies to increase the types and transparency of over \$3.7 trillion in annual federal spending data, and requires OMB and Treasury to establish data standards to enable the reporting and tracking of agency spending. Consistent with GAO's mandate under the act, this assessment is GAO's first review of the quality of the data collected under the act that agencies reported beginning in May 2017 and made available through [Beta.USAspending.gov](#), a website currently under development by Treasury.

Specifically, this report examines (1) the completeness, timeliness, accuracy and quality of the data and use of data standards; and (2) the consistency of the [Beta.USAspending.gov](#) website with selected standards for federal websites. GAO analyzed a sample of second quarter fiscal year 2017 data, projectable to the 24 CFO Act agencies, from a database that populates [Beta.USAspending.gov](#) and traced them back to agency source records. GAO also compared the data and functionality of this website with selected federal website standards.

What GAO Recommends

GAO makes two recommendations to OMB regarding technical assistance and clarifying guidance to help ensure agencies fully comply with DATA Act requirements and report data completely and accurately; and four recommendations to Treasury, including disclosing known data quality issues on its website. OMB and Treasury generally agreed with our recommendations.

View [GAO-18-138](#). For more information, contact J. Christopher Mihm at (202) 512-6806 or MihmJ@gao.gov, and Paula M. Rascona at (202) 512-9816 or RasconaP@gao.gov

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DATA ACT

OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations

What GAO Found

A total of 78 federal agencies, including all 24 Chief Financial Officers (CFO) Act agencies, submitted data by May 2017, as required by the Digital Accountability and Transparency Act of 2014 (DATA Act). However, GAO identified issues and challenges with the completeness and accuracy of the data submitted, use of data elements, and presentation of the data on [Beta.USAspending.gov](#).

Completeness: Awards for 160 financial assistance programs with estimated annual spending of \$80.8 billion were omitted from the data for the second quarter of fiscal year 2017. Also, 13 agencies, including the Departments of Defense and Agriculture, submitted the file intended to link budgetary and award information without providing any data. The Office of Management and Budget (OMB) provided technical assistance to help agencies determine whether they are required to report under the act, but not all agencies had made that determination by the May 2017 reporting deadline. As a result of these issues, OMB and the Department of the Treasury (Treasury) cannot reasonably assure that subsequent data submissions will be complete.

Accuracy: Based on a projectable sample representing approximately 94 percent of all records in [Beta.USAspending.gov](#), GAO found that data accuracy—measured as consistency between reported data and authoritative agency sources—differed sharply between budgetary and award records. GAO estimates with 95 percent confidence that between 56 to 75 percent of the newly-required budgetary records were fully consistent with agency sources. In contrast, GAO estimates that only between 0 to 1 percent of award records were fully consistent. This represents a decrease in consistency from what GAO reported in 2014, when GAO estimated that between 2 to 7 percent of award records were fully consistent. A record was considered “fully consistent” if the information it contained matched agency sources for every applicable data element.

Use: GAO also identified challenges in the implementation and use of two data elements—*Primary Place of Performance* and *Award Description*—that are particularly important to achieving the DATA Act's transparency goals. GAO found that agencies differ in how they interpret and apply OMB's definitions for these data elements, raising concerns regarding data consistency and comparability. These findings underscore the need for clarified guidance and improved data governance.

Presentation: Treasury provides feedback mechanisms to users on [Beta.USAspending.gov](#), and plans to address known website search functionality issues. However, Treasury does not sufficiently disclose known limitations affecting data quality. The website is under continuing development and disclosing limitations will be essential in the fall of 2017 when, according to Treasury, the previous version of [USAspending.gov](#) will be retired and the new version becomes the sole available source of certified agency data submitted under the DATA Act.