DATA ACT

OMB Needs to Formalize Data Governance for Reporting Federal Spending
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What GAO Found

The Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) have established some procedures for governing the data standards established under the Digital Accountability and Transparency Act of 2014 (DATA Act), but a formal governance structure has yet to be fully developed. Since enactment, OMB has relied on a shifting array of advisory bodies to obtain input on data standards. As of December 2018, some governance procedures are in place, but others continue to evolve. OMB staff told us that the governing bodies involved in initial implementation efforts had been disbanded, and that the functions previously performed by these advisory bodies over governance of DATA Act data standards would be accomplished within the broader context of the cross-agency priority goals established under the 2018 President's Management Agenda (PMA). However, the documentation of the governance structure established for these goals does not make explicit how it would apply to the data standards established under the DATA Act. Clarifying the connection between this governance structure and the DATA Act could help stakeholders understand how governance of the DATA Act standards is accomplished within the broader context of the PMA.

With regard to one specific data governance function—making changes to existing standards—GAO found that OMB does not have procedures for managing changes to the web page it identifies in guidance as the authoritative source for data definition standards. The DATA Act requires, to the extent reasonable and practicable, that data standards be capable of being continually upgraded. In addition, key practices for data governance state that organizations should document policies and procedures for making decisions about changes to standards. In June 2018, revisions were made to the Primary Place of Performance Address data element without following a documented process. OMB staff described these revisions as minor technical corrections to align the definitions with the technical guidance agencies were already using to report data. However, without documented procedures for revising the definitions, needed changes may not be made in a timely manner, which could lead to inconsistent reporting.

OMB also did not transparently communicate to stakeholders these changes to data definition standards. Along with the corrections to definitions, in June 2018 OMB changed introductory text on the data definitions web page to clarify policy about how agencies should use DATA Act definitions. However, OMB did not publicly announce this clarification or identify on the website that changes had been made. Without transparent communication of changes to data definition standards, stakeholders—including staff at federal agencies required to report data according to these definitions—may miss important information relating to changes in how, when, and by whom data definitions are to be applied.

Although OMB lacks procedures governing changes to DATA Act data definitions, Treasury has established a process for changing related technical guidance in consultation with stakeholders. Treasury's procedures contribute to the objectives of data quality and transparency by helping to ensure that agencies are aware of reporting requirements and users understand how those data are created and reported.

What GAO Recommends

GAO makes two recommendations to OMB to (1) document its procedure for changing data definition standards for DATA Act reporting, and (2) ensure that changes made in June 2018 to clarify policy regarding data definitions are identified in an authoritative public source of DATA Act standards and guidance. OMB neither agreed nor disagreed with the recommendations, but provided comments, which GAO incorporated as appropriate.

View GAO-19-284. For more information, contact Michelle Sager at (202) 512-6806 or SagerM@gao.gov.
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Abbreviations

BSC  Business Standards Council
CAP  Cross-Agency Priority
CFO  Chief Financial Officer
CFOC Chief Financial Officers Council
CFOC Working Group Chief Financial Officers Council DATA Act Working Group
DAIMS DATA Act Information Model Schema
DATA Act Digital Accountability and Transparency Act of 2014
DSC  Data Standards Committee
ESC  Executive Steering Committee
FFATA Federal Funding Accountability and Transparency Act of 2006
FPDS-NG Federal Procurement Data System – Next Generation
GSA  General Services Administration
OMB  Office of Management and Budget
PMA  President’s Management Agenda
SSGB  Shared Solutions Governance Board
Treasury Department of the Treasury
USSM Unified Shared Services Management

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March 22, 2019

Congressional Addressees:

The Digital Accountability and Transparency Act of 2014 (DATA Act) directed the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) to establish data standards to enable the tracking of agency spending. The act also required agencies to begin reporting data under the new standards by May 2017.1 In the almost 5 years since the law was enacted, OMB, Treasury, and other federal agencies have made significant strides to address many of the policy and technical challenges presented by the act’s requirements. This progress includes standardizing data elements across the federal government, linking data contained in agencies’ financial and award systems, and expanding the type of data reported.

However, our 2017 audit of the initial data submitted by agencies and made available to the public on USAspending.gov shows that much more needs to be done if the federal government is to fully realize the DATA Act’s promise of improving the accuracy and transparency of data on federal spending. Specifically, we identified issues and challenges with the completeness and accuracy of the data submitted, use of data elements, and presentation of the data on USAspending.gov.2 These challenges limit the usefulness of the data for Congress and the public. The DATA Act holds each agency accountable for submitting accurate and complete data. To ensure that they are able to do so, it is critically important for OMB and Treasury to make additional progress in addressing our 2015 recommendation that they establish clear policies and processes for governing data standards.3 Such policies and


processes are needed to promote data quality and ensure that the integrity of data standards is maintained over time.

This is one in a series of products we have provided to Congress on the implementation of the DATA Act. Specifically, this report: (1) describes the status of OMB’s and Treasury’s efforts to establish policies and procedures for governing the data standards established under the DATA Act; and (2) evaluates the extent to which procedures for changing established data standards are consistent with key practices for data governance.

To describe the status of OMB’s and Treasury’s ongoing efforts to establish policies and procedures for governing the data standards established under the act, we reviewed guidance documents to understand the extent to which data governance policies and procedures, as well as roles and responsibilities for carrying out data governance activities, have been defined, documented, and communicated to stakeholders. We also met with OMB staff and Treasury officials to obtain an update on any efforts underway to further develop formal policies and procedures for governing the standards established under the DATA Act.

To assess the extent to which data governance policies and procedures are consistent with key practices, we compared OMB’s and Treasury’s data governance efforts to key practices for effective data governance. We identified key practices in our prior work by examining a range of organizations—including domestic and international standard-setting organizations, industry groups and associations, and federal agencies—to ensure we had a comprehensive understanding of data governance key practices across several domains.

We also met with OMB staff and Treasury officials to obtain information on the status of their efforts to address our previous recommendations on the implementation of the DATA Act. Our recommendations from July 2015 through December 2018 cover a range of issues, including creating

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4The act includes a provision for the Comptroller General to submit to Congress and make publicly available three reports, in 2017, 2019, and 2021, respectively, assessing and comparing the data completeness, timeliness, quality, and accuracy of the data submitted under the act by federal agencies and the implementation and use of data standards by federal agencies. FFATA, § 6(b). In addition to the mandated reports, we have also issued a series of reports addressing various aspects of DATA Act implementation. A list of our products on DATA Act implementation and related issues appears at the end of this report.
and communicating guidance to agencies, designing and implementing quality controls, and more clearly disclosing known data limitations. (See appendix II for the implementation status of these recommendations.)

We conducted this performance audit from November 2017 to March 2019 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.

Signed into law on May 9, 2014, the DATA Act expands on previous federal transparency legislation. It requires federal agency expenditures to be disclosed and agency spending information to be linked to federal program activities so that policymakers and the public can more effectively track federal spending. The DATA Act also requires government-wide reporting on a greater variety of data related to federal spending, such as budget and financial information, as well as tracking these data at multiple points in the federal spending life cycle.

To accomplish these goals, among others, the act gives OMB and Treasury responsibility for establishing government-wide financial data standards for any federal funds made available to or expended by federal agencies. These standards specify the data to be reported under the DATA Act and define and describe what is to be included in each data element with the aim of ensuring that information reported will be consistent and comparable.⁵ As Treasury and OMB implemented the DATA Act’s requirement to create and apply data standards, the overall data standardization effort has been divided into two distinct, but related, components: (1) establishing definitions which describe what is included in each data element with the aim of ensuring that information will be consistent and comparable, and (2) creating a data exchange standard with technical specifications which describe the format, structure, tagging, and transmission of each data element.

⁵The 57 government-wide data standards established by OMB and Treasury pursuant to the DATA Act can be found here: https://portal.max.gov/portal/assets/public/offm/DataStandardsFinal.htm.
In the implementation of the DATA Act, OMB took principal responsibility for the definitions, while Treasury took principal responsibility for the technical standards that express these definitions, which federal agencies use to report spending data for publication on USAspending.gov. The act also holds agencies accountable for submitting complete and accurate data to USAspending.gov and requires that agency-reported award and financial information comply with the data standards established by OMB and Treasury.

The Importance of Data Governance for Ensuring Data Quality

One of the purposes of the DATA Act is to establish government-wide data standards to provide consistent, reliable, and searchable spending data that are displayed accurately for taxpayers and policymakers on USAspending.gov (or a successor website). As we have reported previously, establishing a data governance structure—an institutionalized set of policies and procedures for providing data governance throughout the life cycle of developing and implementing data standards—is critical for ensuring that the integrity of the standards is maintained over time.6

The need for a data governance structure is underscored by our previous analyses of the quality of the federal spending data available on USAspending.gov and inconsistencies we identified in how agencies report data according to data standards. A data governance structure could be useful for adjudicating revisions, monitoring, and ensuring compliance with the standards over time. As we have noted, such a structure, if properly implemented, would greatly increase the likelihood that the data made available to the public will be accurate.

A data governance structure can also provide consistent data management during times of change and transition. We have previously reported that gaps in leadership can occur as administrations change. This can impair the effectiveness and efficiency of complex government-wide efforts, potentially resulting in delays and missed deadlines.7

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Accordingly, in 2015, we recommended that OMB, in collaboration with Treasury, establish a set of clear policies and processes for developing and maintaining data standards that are consistent with leading practices.\(^8\) OMB and Treasury did not comment on our recommendation. We plan to conduct work intended to help inform OMB’s and Treasury’s efforts. This work may include the development of a maturity model that could provide a framework for assessing data governance activities related to federal spending data.\(^9\) This work may also have broader government-wide implications as agencies begin implementing the requirements of the Foundations for Evidence-Based Policymaking Act enacted on January 14, 2019, including designating Chief Data Officers with data governance and implementation responsibilities.\(^10\)

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\(^8\)See GAO-15-752T.


In December 2018, OMB staff told us that they are transitioning from the governance structure used for initial DATA Act implementation to a new structure for managing data standards within the broader context of efforts to establish a federal data strategy. According to OMB staff, the initial data governance structure reflected OMB’s and Treasury’s focus on creating the design and build functions required to meet the statutory requirements of the DATA Act.

The President’s Management Agenda (PMA), released in March 2018, outlines a long-term vision for modernizing federal operations. To address the issues outlined in the PMA, the administration established a number of cross-agency priority (CAP) goals. These goals, required by the GPRA Modernization Act of 2010, are to address issues in a limited number of policy areas requiring action across multiple agencies, or management improvements that are needed across the government. According to OMB staff, several of the 2018 goals relate to data standardization, and a new governance structure is needed to achieve those goals.

OMB staff informed us in July 2018 that the governance structure used for initial implementation efforts, which included the DATA Act Interagency Advisory Committee and Data Standards Committee, had been disbanded, and that the advisory roles of these groups were assumed by the Chief Financial Officers Council’s DATA Act Working

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### Roles of Data Governance Interagency Advisory Groups Have Shifted During DATA Act Implementation

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Group (CFOC Working Group).¹² According to OMB staff, the working group includes four subgroups, which focus on Policy, Internal Controls and Data Quality, Audit Coordination, and the DATA Act Information Model Schema (DAIMS), respectively.

OMB staff also told us that by December 2018 an interagency board and council, both led by the General Services Administration (GSA), had begun to advise OMB on policy matters. According to an action plan that OMB and GSA released along with the March 2018 PMA, the new interagency Shared Solutions Governance Board (SSGB) and Business Standards Council (BSC) are responsible for setting goals and providing advice to promote a government-wide marketplace for shared services. Specifically, they cover mission-support services such as human resources and financial management that a small number of providers offer to many agencies. According to OMB staff, this oversight function involves creating and administering government-wide data standards, including data standards established to support the DATA Act. The SSGB includes executives from across the federal government and is responsible for making recommendations to OMB on shared services policy. The BSC provides expertise on various subject matter areas (e.g., procurement and financial assistance) to promote the development of common business capabilities and data standards.

The action plan does not discuss how the functions carried out by the SSGB and BSC apply specifically to the data standards established under the DATA Act. In commenting on a draft of this report, OMB staff told us that the “Governance Ecosystem” page on the website of Unified Shared Services Management (USSM) describes the SSGB and links functions of...
the SSGB and BSC to the DATA Act. They said it does this by showing that OMB and Treasury have key roles in all three entities. However, this common membership does not, in itself, provide the transparency and clarity of documented policies and procedures for governing DATA Act standards.

Treasury officials said that the CFOC Working Group is involved in aligning DATA Act data standards across various functional communities, including procurement and financial assistance. Further, the group is considering making recommendations to OMB regarding changes to data definitions and other policy matters. For example, Treasury officials told us that in fall 2018, the DAIMS Subgroup identified difficulties in aligning different definitions of Period of Performance Start Date used for procurement and in financial assistance awards, and plans to elevate this issue to the Policy Subgroup for review. Specifically, the DAIMS Subgroup found that it is not always clear whether the start date should be reported as the date when a specific transaction occurred or the date when the original underlying award was made. This choice about how to interpret the data element can have substantial consequences for the consistency of the data reported. For example, in some cases, the underlying awards for recent transactions were made in the 1960s or 1970s.

According to OMB staff and Treasury officials, at the center of this shifting array of advisory bodies, the DATA Act Executive Steering Committee (ESC) has continued to meet regularly and to serve as the top-level governance body for DATA Act implementation. OMB staff told us that the ESC is chiefly responsible for setting government-wide policy for the data standards based on the recommendations from various advisory bodies. In addition to the ESC, Treasury has continued to maintain and update the DAIMS and DATA Act Broker, following a set of change control procedures that involve consultation with stakeholders and public release of information about updates.

USSM, administered by the General Services Administration, in coordination with OMB and the Shared Solutions Governance Board, works to enable the federal government to make better data driven decisions to reduce duplication and cost, and improve the success of shared services programs. Additional information about the USSM can be found at https://www.ussm.gov/about/.
OMB and Treasury Have Instituted Some Data Governance Activities but Have Not Established a Set of Clear Policies and Processes

Although OMB has taken some steps to address our recommendation, efforts are still needed to establish a clear set of policies and procedures for governing the data standards established under the act. The key practices for data governance that we identified in our previous work are shown in table 1. In the specific context of the DATA Act standards, Treasury and OMB have taken steps to enforce the use of data standards by directing agencies to develop and maintain data quality plans and requiring agencies to submit data through the DATA Act Broker. The broker performs validations to improve data quality and ensure the consistent application of data standards. However, because the approach to governing DATA Act data standards has continued to evolve during the past few years, and because a set of data governance policies and procedures is not documented, we were unable to conduct a comprehensive assessment of OMB’s and Treasury’s data governance efforts against leading practices.

Table 1: Key Practices for Data Governance

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<td>1. Developing and approving data standards.</td>
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<td>2. Managing, controlling, monitoring, and enforcing consistent application of data standards.</td>
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<td>3. Making decisions about changes to existing data standards and resolving conflicts related to the application of data standards.</td>
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<td>4. Obtaining input from stakeholders and involving them in key decisions, as appropriate.</td>
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<td>5. Delineating roles and responsibilities for decision-making and accountability, including roles and responsibilities for stakeholder input on key decisions.</td>
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Source: GAO analysis of selected data governance frameworks. For additional information on these key practices as well as the methodology used to identify them, see GAO-17-156. | GAO-19-284

While some data governance activities have been undertaken within the specific context of DATA Act data standards, others are part of broader efforts under the PMA. In July 2018, OMB staff told us that governance over the DATA Act data standards would be accomplished within the broader context of the CAP goals established under the PMA. For example, OMB established a governance structure to achieve the objectives of CAP goals related to “Results-Oriented Accountability for Grants.” As part of this broader effort to standardize grants management business processes and data to increase efficiency and reduce reporting burden, OMB, the Department of Health and Human Services, and other
federal agencies have published a list of draft grants management data standards for public comment.\textsuperscript{14}

However, published documents describing this effort do not explain how the process for developing grants management standards under this CAP goal would apply specifically to the data standards established under the DATA Act. Nor do they address if or how these new standards align with those established under the act. Further, none of the documentation on the PMA's governance structure for grants management mentions the DATA Act. In commenting on a draft of this report, OMB staff told us that the staff members from OMB and Treasury who are responsible for the grants management standards are the same people involved in managing the DATA Act standards. While this connection between the two efforts may provide adequate communication in the short term, staffing is likely to change over time, and there is no assurance that the same people will always be involved. As we have reported previously, having documented policies in place that delineate clear roles and responsibilities for decision-making could help to ensure continuity into the future. As the Comptroller General testified in 2015, in the absence of a clear set of institutionalized policies and processes for developing standards and for adjudicating necessary changes, the ability to sustain progress and maintain the integrity of established data standards may be jeopardized as priorities and data standards shift over time.\textsuperscript{15}

\textsuperscript{14}The draft standards are available at http://www.grantsfeedback.cfo.gov/. In November 2018, OMB published a notice that they were available for public comment. 83 Fed. Reg. 57751 (Nov. 16, 2018). This work is part of the administration's efforts to achieve the cross-agency priority goal on Results-Oriented Accountability for Grants, and also supports the goals on Improving the Efficiency and Effectiveness of Administrative Services across Government and Leveraging Data as a Strategic Asset.

\textsuperscript{15}GAO-15-752T.
Managing and controlling changes to data standards is a key activity for data standardization and effective data governance. The DATA Act requires OMB and Treasury, in consultation with the heads of federal agencies, to establish government-wide financial data standards that include common data elements for financial and payment information required to be reported by federal agencies and entities receiving federal funds. Among other requirements, these standards, to the extent reasonable and practicable, must be capable of being continually upgraded as necessary. According to key practices for data governance that we identified in our previous work, organizations should have documented policies and procedures for making decisions about changes to existing data standards.

In June 2018, OMB staff changed certain data definitions in the publicly accessible website that serves as the official repository for the data definitions. However, OMB does not have a documented procedure for updating or making changes to these definitions. In commenting on a draft of this report, OMB staff stated that the DATA Act Information Model Schema (DAIMS) change control procedures were the method for updating data standards. However, OMB’s website for data definitions is maintained separately from the DAIMS, and the DAIMS procedures only

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16FFATA, § 4(b)(5).

17We developed key practices for data governance structures by reviewing leading models for data governance as well as practices endorsed by standard-setting organizations. For more information, see GAO-17-156.

address changes to the DAIMS, and do not address this separate repository of data definition standards.

OMB staff said that the June 2018 revisions were made in response to the findings of our November 2017 report.¹⁹ Specifically, OMB revised the Primary Place of Performance Address definition to no longer include a street address or county. OMB amended the definition of Record Type to clarify that it applies to financial assistance awards only. As shown in figure 1, OMB also amended the explanatory text preceding the definitions to revise and clarify its policy regarding agencies’ use of data definitions. OMB staff described the changes to definitions as minor technical corrections to align with the reporting instructions in the DAIMS.

¹⁹In that report, we identified two issues regarding the Primary Place of Performance for procurement transactions. The first was an inconsistency across agencies regarding how staff interpreted the data element. Some agencies used the DATA Act definition, while others applied a different definition found in the data dictionary for the source system from which data are extracted, the Federal Procurement Data System – Next Generation (FPDS-NG). The second involved a conflict between the reporting architecture and the official data definition. While the DATA Act definition called for street address information, that information was not provided by FPDS-NG. OMB informed us at the time that our findings led them to discover that the definition of Primary Place of Performance Address that had appeared in the official repository since 2015 as the standardized DATA Act definition was incorrect (see GAO-18-138).
In December 2018, OMB staff informed us that OMB’s procedure for making changes to the data definitions it maintains in the official repository can be found on the “Governance Ecosystem” page of the website of Unified Shared Services Management (USSM). However, our review of that page in January 2019, including the links it provides to other pages, found no evidence that the website provides any documentation related to the DATA Act. In particular, we found no evidence of a documented procedure for making changes to the data definitions in OMB’s official repository. The staff were unable to provide...
documentation to show that any standard procedure was followed in making the June 2018 changes, or that the DATA Act Executive Steering Committee approved the changes. As discussed earlier in this report, that committee is the top-level governing body for DATA Act implementation and is responsible for approving changes to data standards.

The evolution of OMB’s approach to developing a governance structure to maintain the integrity of the DATA Act data standards could in part explain the lack of a documented procedure for updating the definitions. As discussed above, OMB has created and disbanded various advisory bodies for DATA Act data standards and has only recently decided on an approach for formalizing governance over the standards, namely the decision to integrate governance of these standards with the governance processes administered by the SSGB. In 2015, we reported that establishing a formal framework for providing data governance throughout the life cycle of developing and implementing these standards is critical for ensuring that the integrity of the standards is maintained over time.20

Without established written procedures for making revisions to data definitions, needed changes may not be made in a timely manner, which could impair data quality. For example, if the definitions in the DATA Act official repository and definitions in other sources are not aligned, then agency staff responsible for DATA Act compliance and reporting may make inconsistent choices about which definitions to apply when creating and submitting data. As we have previously reported, the current data governance structure did not prevent inconsistencies between the DAIMS and the official repository for data definitions.

| OMB Revised Data Definition Standards without Transparently Communicating the Changes to Stakeholders |
| Changes to data standards for federal spending data should be transparently communicated to stakeholders, including the public. The DATA Act requires OMB and Treasury to consult with public and private stakeholders in establishing data standards.21 In addition, according to key practices for data governance that we identified in 2016, organizations should have documented policies and procedures for managing, controlling, monitoring, and enforcing consistent application of data standards and for obtaining input from stakeholders and involving |

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20GAO-15-752T.

21FFATA, § 4(d).
them in key decisions, as appropriate. Standards for internal control in the federal government state that management should externally communicate the necessary quality information to achieve the entity’s objectives. These objectives can include those relating to the release of reliable information in accordance with appropriate standards, applicable laws and regulations, and expectations of stakeholders. In the context of standards for transparently reporting federal spending data, stakeholders include the general public as well as staff at federal agencies.

OMB did not transparently communicate the June 2018 revisions. OMB staff said that the changes were communicated in OMB Memorandum M-18-16, which was issued on June 6, 2018. As shown in figure 2, a footnote in that memorandum contains a link to the official web page for OMB’s Office of Federal Financial Management. That page includes a link, labeled “DATA Act Data Standards,” to the public MAX.gov page that serves as the official repository for the data definition standards. However, neither this footnote nor other text in the memorandum makes reference to changes made to the definitions and policy. As of March 18, 2019, the official repository did not indicate that any changes have been made since the initial creation of the definitions in 2015.

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22GAO-17-156.


24GAO-14-704G.

Figure 2: Link to Official Data Definition Standards Repository in OMB Memorandum M-18-16

- Actions taken to manage identified risks.

Consistent with the DATA Act, OMB and the Department of the Treasury will maintain existing DATA Act standards and will provide appropriate governance to maintain and adjust taxonomies for reporting.

Conclusion

This memorandum is effective upon publication. Agencies are encouraged to take a maturity model approach towards implementation of Appendix A, with an emphasis on integrating internal control activities with the agency’s Enterprise Risk Management (ERM) processes. OMB will work with agencies, the President’s Management Council (PMC), other Executive Councils, and coordinate with the Council of Inspectors General on Integrity and Efficiency (CIGIE) to provide further implementation resources that illustrate best practices in each of these areas. Please contact Dan Kaneshiro (dkaneshiro@omb.eop.gov) or SpendingTransparency@omb.eop.gov in OMB’s Office of Federal Financial Management with any questions regarding this guidance.


Data transparency refers to the processes of making accountable financial information available to the public, including the processes of publishing transactions data, such as the contract and grant data submissions. The reporting of this data is important for accountability and transparency in the use of public funds.

OMB did not provide documentation showing that the revisions were communicated to the public or to specific categories of stakeholders, such as users of the data standards within the federal government. As described below, the procedures that Treasury has implemented for managing changes to technical guidance, including publishing revision histories for guidance documents, represent one potentially effective approach to informing stakeholders, including the public, about changes to data standards.

OMB staff viewed the revisions made in June 2018 as minor technical corrections that were needed to align the definitions with other OMB policies and with the consensus view of stakeholders at the time the data standards were first established. Consequently, they did not believe it was necessary to communicate these revisions publicly or indicate in the official repository that changes had been made. However, these revisions required significant changes in some federal agencies’ use of data definitions. As we reported in November 2017, some agencies applied DATA Act definitions directly when generating data to be reported to USAspending.gov. The new explanatory text added to the data definition repository instructs agencies not to apply these definitions directly, but instead to apply the more detailed definitions contained in regulations and policies governing the making and management of awards.

Without transparent communication of changes to data definition standards, stakeholders—including staff at federal agencies required to report data according to these definitions—may miss important information relating to changes in how, when, and by whom data definitions are to be applied. The staff may then report data that are not consistent and comparable across the federal government. Such inconsistent reporting can undermine the transparency goals of the DATA Act, particularly when it affects key data elements, such as those describing geographical information. For example, we found in November 2017 that inconsistent data were reported about the locations where the federal government spends money, because some agencies used OMB’s DATA Act definition of the Primary Place of Performance data element, while other agencies used definitions from other sources, such as the data dictionary for the Federal Procurement Data System – Next

In addition, a revision history showing when clarifications of policy and corrections to data standards were made could assist users of federal spending data, including historical data, in interpreting those data and assessing their reliability and quality.

Treasury has established procedures for consulting with and informing stakeholders, including the public, about changes to technical guidance and reporting processes. Treasury’s stakeholder engagement process includes regular review of and revisions to its technical guidance. Before revisions to guidance are put into effect, Treasury staff circulate proposed changes through an email list that any member of the public can subscribe to, discuss these changes at frequent meetings with federal agency staff responsible for DATA Act reporting, and provide opportunities for agencies to test reporting under the new rules and provide feedback from this testing to Treasury. In addition, the guidance documents provide logs of all changes that have been made since the documents were created.

According to Treasury staff, the most important tools for ensuring that agencies report consistent and comparable data are the DATA Act Information Model Schema (DAIMS) and the DATA Act Broker. Treasury’s documentation states that the DAIMS is “the data standard of the DATA Act” and contains standardized data elements that are complete and reflect the requirements of the act. The DAIMS includes reporting guidance that provides agencies with a complete listing of data elements they must report as well as a complete listing of data elements that will be extracted from government-wide systems, such as FPDS-NG. The DAIMS also includes a validation rules document that describes the business rules employed by the DATA Act Broker, which is Treasury’s system for collecting and validating agency data. Treasury provides federal agencies with detailed procedures for submitting DATA Act data to the broker.

Before making changes to the DAIMS and DATA Act Broker, Treasury provides stakeholders with information about the planned changes and an opportunity to comment on them. For example, in June 2018, Treasury released DAIMS 1.3, an updated version of the DAIMS to be implemented during fiscal year 2019. Before releasing the final version of

\[27GAO-18-138.\]
DAIMS 1.3, on June 29, 2018, Treasury shared its plans for the release with stakeholders through the Chief Financial Officers Council’s DATA Act Working Group (CFOC Working Group) and office hours calls. Treasury also transmitted a notice of proposed changes to federal agencies, collected comments from agencies during a designated comment period, and included responses to these comments in the final version of the release. Before implementing any of the changes in DAIMS 1.3 in the DATA Act Broker, Treasury provided agencies with a testing environment that allowed agency staff to identify any issues with the changes before those changes were applied to data published on USAspending.gov.

Treasury’s documentation for the public and for federal agencies includes detailed information about the history of changes to the DAIMS. Each of the DAIMS guidance documents includes a change log that shows revisions made since the document was first created. The detailed information Treasury provides about changes to technical guidance can promote data quality and transparency by ensuring that federal staff are aware of reporting requirements, and that users of the data understand how those data are created and reported.

Conclusions

Since 2014, OMB and Treasury have made significant strides to address the DATA Act’s requirements for standardization of federal spending data. As they move forward, appropriately and effectively managing changes to data standards will be critical to ensuring the quality and comparability of the data across the federal government. Treasury has instituted regular procedures for making changes to technical data standards, including procedures for consulting with stakeholders and for recording and communicating changes.

OMB has taken responsibility for maintaining an official list of data definition standards separate from the technical data standards maintained by Treasury. However, OMB lacks comparable procedures for maintaining these data definition standards. OMB made changes to some of the definitions and clarified policies about how they are to be applied, but did not communicate those changes to stakeholders, including the public. Definitions of data elements and policies about how those

28According to OMB, the ESC has reviewed and approved the role of the CFOC Working Group in governing proposed changes to the DAIMS. Treasury also consults with OMB to ensure that changes to the DAIMS are aligned with policy decisions and requirements.
definitions are to be applied are a key component of the management of federal spending data under the DATA Act.

Although OMB has completed the task of creating an initial set of definitions, it has not formally and explicitly documented a consistent approach for maintaining the integrity of the data definition standards over time as we previously recommended. Until OMB establishes procedures to ensure that changes are controlled, it will continue to be a challenge to apply and interpret these definitions consistently, presenting risks to data quality. In addition, clearly identifying the changes that have already been made in the official repository could aid agency officials in reporting data and users in understanding the context in which past data have been reported. These actions would be important steps toward improving control over the data standards, creating an effective governance structure, and ultimately improving the consistency and quality of federal spending data.

We are making two recommendations to the Office of Management and Budget:

The Director of OMB should clarify and document OMB’s procedure for changing official data definition standards for DATA Act reporting, for example, by explicitly describing how change procedures developed for other government-wide initiatives apply to DATA Act definition standards in a public source of guidance or information. (Recommendation 1)

The Director of OMB should ensure that the June 2018 policy changes regarding DATA Act data definition standards are clearly identified and explained in the official repository or another authoritative public source of DATA Act standards and guidance, such as by including a revision history along with the current version of the definitions. (Recommendation 2)

We provided a draft of this report to OMB and Treasury for review and comment. OMB neither agreed nor disagreed with our recommendations, and OMB staff from the Office of Federal Financial Management provided oral comments, which are summarized below and incorporated as appropriate in the report. Treasury informed us that they had no comments on the draft report.

In their oral comments, OMB staff stated that on the whole, the report correctly described the complex ecosystem of governance over data
standards for federal spending data. However, OMB staff stated that in certain places the report did not fully capture the extent of OMB’s actions related to data governance for the DATA Act data standards.

According to OMB staff, the Shared Solutions Governance Board (SSGB), under OMB’s direction, plays an important role in governing DATA Act data standards. OMB staff said that this relationship exists because the same agencies and staff participate in both the SSGB and the governance of the DATA Act data standards.

In addition, OMB staff confirmed that descriptions of the specific roles and responsibilities of the SSGB, CFOC Working Group, and the Treasury office that manages the DAIMS have not been documented. OMB staff said that many of the same agency personnel participate in all of these groups, and therefore work closely together on a regular basis. OMB staff stated that this close involvement results in effective communication and a consistent approach to governance, and ensures an understanding of the procedures for changing data standards even though those procedures are not formally documented.

We acknowledge OMB’s assertion that the various groups for creating and administering government-wide data standards (including data standards established to support the DATA Act) share many of the same staff. However, OMB’s approach relies on the continued participation of the same staff in order to maintain continuity rather than relying on documented policies, procedures, roles, and responsibilities for data governance functions. A key benefit of having a robust, institutionalized data governance structure is to provide consistent data management during times of change and transition, such as during staffing transitions or administration changes. It is important for OMB to clearly delineate roles and responsibilities so stakeholders understand how governance of the DATA Act standards is accomplished within the broader context of the PMA and other efforts.

OMB staff also said they have communicated all changes to DATA Act data standards that have been made since the standards were created. OMB staff told us that the DAIMS is the official data standard for DATA Act reporting and, as such, includes logs that record all changes to the standards. According to OMB staff, OMB updated its public data standards web page on www.max.gov in June 2018 to fix an error and ensure that the page matched the DAIMS. Staff stated their belief that such a correction did not represent an actual change to a data standard
and therefore did not need to be recorded in the DAIMS change log or communicated publicly.

However, guidance issued in June 2018, OMB Memorandum M-18-16, identifies the MAX.gov web page as the official repository of the data standards. Specifically, the guidance directs agencies to report data in accordance with the standards maintained by OMB and Treasury pursuant to FFATA, as amended by the DATA Act, and provides a link to the OFFM website’s listing of data standards definitions. If OMB chose to identify the DAIMS—instead of the MAX.gov page—as the official source of data standards, then the issue about changes not being identified on the MAX.gov page would not be important. Although OMB made conforming changes based on our input to align the definition of Primary Place of Performance on the MAX.gov web page, having clearly documented procedures for making changes to the data standards and for ensuring that changes are communicated widely is important for ensuring the consistent and comparable reporting envisioned under the act.

Additionally, in June 2018, OMB made an important change to the explanatory text that precedes these official data definitions as posted on the MAX.gov website, clarifying OMB’s policy regarding the use of the DATA Act data definitions. OMB staff acknowledged that that this clarification could have been publicized more effectively, which is why we continue to believe that our second recommendation—to include a revision history along with the current version of the DATA Act data definitions—remains valid.

We are sending copies of this report to the Secretary of the Treasury and the Acting Director of OMB, as well as interested congressional committees and other interested parties. This report will be available at no charge on our website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact Michelle Sager at 202-512-6806 or SagerM@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found
on the last page of our report. Key contributors to this report are listed in appendix III.

Michelle Sager
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The Honorable Gary Peters
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Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Elijah E. Cummings
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The Honorable Jim Jordan
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Committee on Oversight and Reform
House of Representatives

The Honorable Gerald E. Connolly
Chairman
The Honorable Mark Meadows
Ranking Member
Subcommittee on Government Operations
Committee on Oversight and Reform
House of Representatives

The Honorable Thomas R. Carper
United States Senate

The Honorable Robert Portman
United States Senate

The Honorable Mark Warner
United States Senate
### Appendix I: Interagency Groups Responsible for DATA Act Governance

#### Table 2: Components of DATA Act Data Governance, as of December 2018

<table>
<thead>
<tr>
<th>Component</th>
<th>Role</th>
<th>Participation</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Steering Committee</td>
<td>Top-level governing body for Digital Accountability and Transparency Act of 2014 (DATA Act) implementation. Makes decisions regarding changes to policy including data standards; addresses issues that cannot be resolved through discussions between Office of Management and Budget (OMB) and Department of the Treasury (Treasury) staff</td>
<td>OMB’s Controller and Treasury’s Fiscal Assistant Secretary</td>
<td>Active</td>
</tr>
<tr>
<td>Chief Financial Officers Council’s DATA Act Working Group (CFOC Working Group)</td>
<td>Advises OMB, Treasury, Executive Steering Committee, and other federal agencies regarding DATA Act implementation and compliance issues</td>
<td>Chief Financial Officers (CFOs), Deputy CFOs, and staff from other federal agencies, including Treasury</td>
<td>Active</td>
</tr>
<tr>
<td>CFOC Working Group sub-groups</td>
<td>Provide recommendations and expertise to the CFOC Working Group regarding specific areas, including policy, data standards, data quality, internal controls, and audit coordination</td>
<td>Operational and technical staff from federal agencies. Each subgroup is chaired by a CFO or Deputy CFO</td>
<td>Active</td>
</tr>
<tr>
<td>Senior Accountable Officials</td>
<td>Certify data submissions and are responsible for the quality of data submitted under the DATA Act</td>
<td>A designated senior accountable official at each agency subject to DATA Act requirements</td>
<td>Active</td>
</tr>
<tr>
<td>USAspending.gov website</td>
<td>Presents data on federal spending as required by the DATA Act; provides a public forum for users’ questions about the data, with responses from other users and from Treasury staff</td>
<td>Treasury staff, other federal staff, members of the public</td>
<td>Active</td>
</tr>
<tr>
<td>Office hour conference calls and Tech Thursday in-person sessions</td>
<td>Allow Treasury and OMB to update agencies on issues related to DATA Act reporting, including changes to the DATA Act Broker, the DATA Act Information Model Schema, and USAspending.gov</td>
<td>Treasury Program Management Office and OMB policy staff, agency staff responsible for DATA Act reporting and technical implementation</td>
<td>Active</td>
</tr>
<tr>
<td>DATA Act GitHub repositories and JIRA site</td>
<td>Allow public to view the code for the DATA Act Broker and USAspending.gov and monitor Treasury’s ongoing software development efforts</td>
<td>Treasury staff</td>
<td>Active</td>
</tr>
<tr>
<td>Shared Solutions Governance Board</td>
<td>Provides advice on shared services policies, and, according to OMB staff, addresses issues escalated by the Business Standards Council, including potential changes to DATA Act data standards</td>
<td>Executives from across the federal government, including representatives of the CFO Council, Chief Information Officers Council, and other federal executive councils</td>
<td>Active</td>
</tr>
<tr>
<td>Business Standards Council</td>
<td>Provides subject matter expertise to define common business capabilities and data standards relating to shared services across the government</td>
<td>Subject matter experts from various federal agencies</td>
<td>Active</td>
</tr>
</tbody>
</table>
Appendix I: Interagency Groups Responsible for DATA Act Governance

<table>
<thead>
<tr>
<th>Component</th>
<th>Role</th>
<th>Participation</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATA Act Broker</td>
<td>Collects and validates agency data</td>
<td>Automated system managed by Treasury staff</td>
<td>Active</td>
</tr>
<tr>
<td>Data Standards Committee</td>
<td>Advised OMB and Treasury on new data elements and revisions to established standards, obtained input from different lines of business across the federal government regarding data standards.</td>
<td>Treasury, OMB, representatives of federal executive councils and other interagency groups</td>
<td>Disbanded (according to OMB, this committee was absorbed into the CFOC Working Group)</td>
</tr>
<tr>
<td>DATA Act Interagency Advisory Committee</td>
<td>Advised OMB and Treasury on DATA Act implementation</td>
<td>Treasury, OMB, representatives of federal executive councils, and other interagency groups</td>
<td>Disbanded (according to OMB, this committee was absorbed into the CFOC Working Group)</td>
</tr>
<tr>
<td>Federal Executive Councils</td>
<td>Create strategies, oversee government-wide initiatives, and facilitate knowledge sharing across the government, in areas such as financial management (Chief Financial Officers Council) and procurement (Chief Acquisition Officers Council). Representatives have participated in various DATA Act advisory bodies.</td>
<td>Executives from across the federal government; managed by the General Services Administration’s Office of Shared Solutions and Performance Improvement</td>
<td>Active</td>
</tr>
</tbody>
</table>


aGitHub is a web-based software repository hosting service. The Federal Spending Transparency website can be found at: http://fedspendingtransparency.github.io/.

bJIRA is an online software development tool that Treasury uses to provide responses to stakeholder questions and comments related to the development of the broker.
### Table 3: Data Act Open Recommendations as of February 2019

<table>
<thead>
<tr>
<th>Report</th>
<th>Recommendations</th>
<th>Implementation Status</th>
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</table>
| GAO-15-752T  
DATA Act: Progress Made in Initial Implementation but Challenges Must Be Addressed as Efforts Proceed  
(July 2015) | 1. To ensure that federal program spending data are provided to the public in a transparent, useful, and timely manner, the Director of the Office of Management and Budget (OMB) should accelerate efforts to determine how best to merge Digital Accountability and Transparency Act of 2014 (DATA Act) purposes and requirements with the GPRA Modernization Act of 2010 requirement to produce a federal program inventory. | Open. According to its guidance for implementing the GPRA Modernization Act of 2010, updated in June 2018, OMB is continuing to work with agencies and stakeholders to merge implementation of the DATA Act and other priorities with the federal program inventory requirements to provide a coherent picture of federal programs, activities, and spending. However, OMB has not yet taken any formal actions to implement this recommendation. This was identified as a priority recommendation in letters sent from the Comptroller General to the Director of OMB in December 2015, July 2016, May 2017, and April 2018, and we plan to include it in the Spring 2019 priority recommendation letter. |
| | 2. To ensure that the integrity of data standards is maintained over time, the Director of OMB, in collaboration with the Secretary of the Department of the Treasury (Treasury), should establish a set of clear policies and processes for developing and maintaining data standards that are consistent with leading practices for data governance. | Open. In September 2018, OMB staff told us that they are transitioning from the governance structure used for DATA Act implementation to a new structure for managing data standards within the broader context of efforts to establish a federal data strategy (in tandem with a Cross-Agency Priority Goal—Leveraging Data as a Strategic Asset). However, we continue to believe that additional efforts are needed to build a data governance structure that is consistent with leading practices for maintaining the integrity of standards over time. This was identified as a priority recommendation in letters sent from the Comptroller General to the Director of OMB and the Secretary of the Treasury in July 2016, May 2017, and April 2018, and we plan to include it in the Spring 2019 priority recommendation letters. |
| GAO-16-261  
DATA Act: Data Standards Established, but More Complete and Timely Guidance Is Needed to Ensure Effective Implementation  
(January 2016) | 1. To help ensure that agencies report consistent and comparable data on federal spending, we recommend that the Director of OMB, in collaboration with the Secretary of the Treasury, provide agencies with additional guidance to address potential clarity, consistency, or quality issues with the definitions for specific data elements including Award Description and Primary Place of Performance and that they clearly document and communicate these actions to agencies providing this data as well as to end-users. | Open. OMB issued guidance in June 2018 which provides additional clarification on reporting requirements for some data element definitions. However, we continue to believe that it is important for OMB to clarify how agencies are to report spending data using standardized data element definitions that may be open to more than one interpretation and to broadly communicate this information to agencies and the public. This was identified as a priority recommendation in letters sent from the Comptroller General to the Director of OMB and the Secretary of the Treasury in July 2016, May 2017, and April 2018, and we plan to include it in the Spring 2019 priority recommendation letters. |
### Report

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<tr>
<td><strong>GAO-18-138</strong>&lt;br&gt;DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations (November 2017)</td>
<td>1. The Director of OMB should continue to provide ongoing technical assistance that significantly contributes to agencies making their own determinations about their DATA Act reporting requirements and monitor agency submissions.</td>
<td><strong>Open.</strong> According to OMB staff, they have provided technical assistance to help agencies make their own determinations and provided us with documentation showing the agencies required to report and a summary of agency submissions for one quarter. However, OMB still needs to take action on monitoring quarterly agency submissions to help ensure that all agencies report complete and consistent data as required. This was identified as a priority recommendation in a letter sent from the Comptroller General to the Director of OMB in April 2018, and we plan to include it in the Spring 2019 priority recommendation letter.</td>
</tr>
<tr>
<td></td>
<td>2. The Director of OMB should clarify and align existing guidance regarding the appropriate definitions agencies should use to collect and report on Primary Place of Performance and establish monitoring mechanisms to foster consistent application and compliance.</td>
<td><strong>Open.</strong> In July 2018, OMB staff told us that they had included a footnote in new guidance, OMB M-18-16, issued in June 2018, and updated the definition for Primary Place of Performance in the official list of 57 data definitions posted on MAX.gov. Although the updated definition for Primary Place of Performance was revised to align with the requirement that agencies report on four locational elements rather than six, no additional information to clarify how agencies should report Primary Place of Performance was provided in the guidance. In October 2018, OMB staff said they believed that their review of the annual assurance statements provided by agencies pursuant to OMB Memorandum M-18-16 is a mechanism for monitoring compliance. They noted that the memorandum includes a requirement for agencies to develop a data quality plan to achieve the objectives of the DATA Act and specifies that these plans must be reviewed and assessed every three years until the agencies determine that sufficient controls are in place to achieve the reporting objectives of the act. According to OMB staff, these additional control requirements establish the monitoring mechanisms and ensure consistent application and compliance with the standards established under the act. However, we believe that additional clarification regarding the interpretation of the Primary Place of Performance definition is needed. This was identified as a priority recommendation in letters sent from the Comptroller General to the Director of OMB in April 2018, and we plan to include it in the Spring 2019 priority recommendation letter.</td>
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*Note: The table above includes recommendations and implementation status as per the GAO's report.*
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<th>Report</th>
<th>Recommendations</th>
<th>Implementation Status</th>
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<tr>
<td>4.</td>
<td>The Secretary of the Treasury should reasonably assure that ongoing monitoring controls to help ensure the completeness and accuracy of agency submissions are designed, implemented, and operating as designed.</td>
<td>Open. In December 2018, a senior Treasury official stated that Treasury has ongoing monitoring controls to help ensure the completeness and accuracy of agency submissions including guidance and instructions for agencies submitting data and validation rules employed by the broker. However, it is not clear how these items ensure the accuracy and completeness of the agency submission files. This was identified as a priority recommendation in a letter sent from the Comptroller General to the Secretary of the Treasury in April 2018, and we plan to include it in the Spring 2019 priority recommendation letter.</td>
</tr>
<tr>
<td>5.</td>
<td>The Secretary of the Treasury should disclose known data quality issues and limitations on the new USAspending.gov.</td>
<td>Open. As of September 2018, Treasury has made progress by disclosing limitations related to Department of Defense reporting delays and unreported spending, among other things. However, Treasury could do more to disclose limitations on the USAspending.gov website, such as explaining why there is no award information displayed for some spending data. Treasury officials previously told us they were looking for a long term solution for disclosing data quality issues and limitations. This was identified as a priority recommendation in a letter sent from the Comptroller General to the Secretary of the Treasury in April 2018, and we plan to include it in the Spring 2019 priority recommendation letter.</td>
</tr>
<tr>
<td></td>
<td>GAO-19-72 Open Data: Treasury Could Better Align USAspending.gov with Key Practices and Search Requirements (December 2018)</td>
<td>1. The Secretary of the Treasury should establish a process to ensure all pages on the USAspending.gov website use the secure HTTPS protocol, consistent with OMB requirements.</td>
</tr>
<tr>
<td></td>
<td>2. The Secretary of the Treasury should establish a process to ensure all content on USAspending.gov is available from a government domain, consistent with OMB requirements.</td>
<td>Open. Updated information will be provided when we confirm what actions the agency has taken in response to this recommendation.</td>
</tr>
<tr>
<td></td>
<td>3. The Secretary of the Treasury should fully comply with OMB’s requirements by providing metadata in a single location that is easy to find on the USAspending.gov website.</td>
<td>Open. Updated information will be provided when we confirm what actions the agency has taken in response to this recommendation.</td>
</tr>
<tr>
<td></td>
<td>4. The Secretary of the Treasury should fully comply with OMB’s requirements by communicating licensing information on USAspending.gov.</td>
<td>Open. Updated information will be provided when we confirm what actions the agency has taken in response to this recommendation.</td>
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</table>
5. The Secretary of the Treasury should ensure that users can easily search for awards by city and program source (Treasury Account Symbol), consistent with Federal Funding Accountability and Transparency Act of 2006 (FFATA) requirements.

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<tr>
<td>5.</td>
<td>The Secretary of the Treasury should ensure that users can easily search for awards by city and program source (Treasury Account Symbol), consistent with Federal Funding Accountability and Transparency Act of 2006 (FFATA) requirements.</td>
<td>Open. Updated information will be provided when we confirm what actions the agency has taken in response to this recommendation.</td>
</tr>
</tbody>
</table>

Source: GAO summary and analysis of statements and documentation provided by OMB and Treasury staff. | GAO-19-284
Appendix III: GAO Contact and Staff Acknowledgments

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**GAO Contact**

Michelle Sager, (202) 512-6806 or SagerM@gao.gov

**Staff Acknowledgments**

In addition to the contact named above, Peter Del Toro, Assistant Director, and Kathleen M. Drennan, Analyst-in-Charge, supervised the development of this report. Theodore Alexander and Sherrice Kerns made major contributions to this report. Also contributing to this report in their areas of expertise were David M. Ballard, Ann Czapiewski, Jenny Chanley, Robert Gebhart, Michael LaForge, Carl Ramirez, Andrew J. Stephens, and James Sweetman, Jr.


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