Accessible Version

September 29, 2021

Memorandum For: Congressional Committees

From: Adam R. Trzeciak, Inspector General

Subject: Transmittal of Office of Inspector General's Audit Report

This memorandum transmits the independent auditor's report on the U.S. Government Accountability Office's (GAO) compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) (P.L. No. 113-101). The DATA Act expanded the reporting requirements pursuant to the Federal Funding Accountability and Transparency Act of 2006 (FFATA) (P.L. No. 109-282). The DATA Act requires agencies to report data, consistent with data standards established by the Office of Management and Budget (OMB) and Department of the Treasury, for publication on USASpending.gov. In addition, the DATA Act requires that agency Inspectors General review compliance with the act.

We contracted with the independent certified public accounting firm of Williams Adley to audit GAO's compliance with the DATA Act. The contract required Williams Adley to perform the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), and to follow the Federal Audit Executive Council's guidance when reviewing GAO's DATA Act compliance for the fourth quarter of fiscal year (FY) 2020.

Williams Adley found that GAO's FY 2020, fourth quarter submission for publication on USASpending.gov was accurate, complete, timely, of excellent quality, and in accordance with data standards. Williams Adley did not issue any recommendations.

Evaluation and Monitoring of Auditor Performance

Williams Adley is responsible for the attached auditor's report. We engaged Williams Adley to assess and report to us on (1) the accuracy, completeness, timeliness, and quality of GAO's FY 2020, fourth quarter financial and award data submitted for publication on USASpending.gov and (2) GAO's implementation and use of the Government-wide financial data standards established by the OMB and the Department of Treasury, as required by the DATA Act of 2014.

We reviewed Williams Adley's audit of GAO's FY 2020, fourth quarter, DATA Act submission in accordance with GAGAS. Specifically, we

- evaluated the independence, objectivity, and qualifications of the auditors and specialists;
- reviewed the approach and planning of the audit;
- attended key meetings with auditors and GAO officials;
- monitored the progress of the audit;
- examined audit documentation; and
- reviewed the auditor's report.

Our monitoring review, as limited to the procedures listed above, disclosed no instances in which Williams Adley did not comply, in all material respects, with GAGAS.

We are sending copies of this report to the Comptroller General and other members of GAO's Executive Committee, GAO's Congressional Oversight Committees, Congressional Budget Committees, GAO's Audit Advisory Committee, and other managers with responsibilities relevant to DATA Act. The report is also available on the GAO website at https://www.gao.gov//ig and at https://www.oversight.gov.

I would like to thank the Engagement Manager, Omar V. Torres, and Assistant Inspector General for Audit, Mary Arnold Mohiyuddin for their contributions to this report.

If you have questions about this report, please contact me at (202) 512-5748 or trzeciaka@gao.gov.

List of Committees
The Honorable Gary C. Peters
Chairman
The Honorable Rob Portman
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate
The Honorable Bernie Sanders
Chairman
The Honorable Lindsey Graham
Ranking Member
Committee on Budget
United States Senate
The Honorable Carolyn B. Maloney
Chairwoman
The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
House of Representatives

The Honorable John Yarmuth
Chairman
The Honorable Jason Smith
Ranking Member
Committee on Budget
House of Representatives