



Highlights of [GAO-10-365](#), a report to congressional committees

Why GAO Did This Study

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) is intended to increase the transparency of and accountability for the over \$1 trillion that federal agencies award each year in contracts, loans, grants, and other awards. Among other things, the act required the Office of Management and Budget (OMB) to establish, no later than January 1, 2008, a publicly accessible Web site containing data on federal awards. The act also authorized OMB to issue guidance to federal agencies on reporting award data and instructs agencies to comply with that guidance. OMB launched the site (www.USAspending.gov) in December 2007. GAO's objectives were to determine the extent to which (1) OMB is complying with FFATA requirements to make federal award data available, (2) federal agencies are reporting required award data, and (3) inconsistencies exist between data on the Web site and records at federal agencies. To do this, GAO reviewed FFATA requirements and OMB guidance, interviewed OMB and agency officials, and examined a sample of awards reported to OMB.

What GAO Recommends

GAO is recommending that OMB, among other things, include all required data on the site, ensure complete reporting, and clarify guidance for verifying agency-reported data. In comments on a draft of this report, OMB generally agreed with GAO's findings and recommendations.

View [GAO-10-365](#) or [key components](#). For more information, contact David A. Powner at (202) 512-9286 or pownerd@gao.gov.

ELECTRONIC GOVERNMENT

Implementation of the Federal Funding Accountability and Transparency Act of 2006

What GAO Found

OMB has taken steps to comply with the requirements of FFATA; of nine requirements GAO reviewed, OMB has satisfied six and partially satisfied one. For example, it established a publicly accessible Web site containing data on federal awards that allows searches of data by all required data elements and provides for totals and downloadable data. However, OMB has only partially satisfied the requirement to conduct a pilot program on collecting subaward data beginning no later than July 2007—two pilot programs began in 2008, after the statutory deadline. OMB has not yet satisfied two requirements. First, it has not included subaward data on the USAspending.gov Web site, which was required by January 2009, and it does not have a specific plan in place for collecting and reporting such data. Until OMB ensures that subaward data are included on the site, it is not fully meeting its requirements under FFATA and the usefulness of the information on the site will be limited. Second, OMB has yet to submit a required annual report to Congress detailing the use of the site and the reporting burden placed on award recipients. However, OMB officials stated that they are collecting the necessary information and plan to issue the report in 2010.

While USAspending.gov currently contains required fiscal year 2008 information on federal assistance awards from 29 agencies, 9 agencies did not report a total of 15 awards. These agencies, which include the Department of the Treasury and the U.S. Election Assistance Commission, stated that they plan to report future awards as required. Nevertheless, OMB has not implemented a process to identify nonreporting agencies as originally planned and instead has relied on agencies' voluntary compliance with OMB guidance to ensure complete and accurate reporting. Without a more effective approach to ensuring that all agencies report applicable awards, the utility of USAspending.gov will be impaired by gaps in the required information.

In a random sample of 100 awards, GAO identified numerous inconsistencies between USAspending.gov data and records provided by awarding agencies. Each of the 100 awards had at least one required data field that was blank or inconsistent with agency records—or for which agency records lacked sufficient information to evaluate their consistency with data on USAspending.gov. The most common data fields with inconsistencies or omissions included titles describing the purpose of the award and the city where award-funded work was to be performed. These errors can be attributed, in part, to a lack of specific OMB guidance on how agencies should fill in these fields and how they should perform the required validation of their data submissions. In addition, publicly available information that OMB provides on the completeness of agency-provided data does not address a required data field relating to the city where work for the award was to be performed. Until OMB and agencies better ensure that complete and accurate information is included on USAspending.gov, the Web site will be limited in providing the public with a view into the details of federal spending.