

GAO Highlights

Highlights of [GAO-18-546](#), a report to congressional addressees

Why GAO Did This Study

The DATA Act was enacted to increase accountability and transparency and, among other things, expanded on the required federal spending information that agencies are to submit to Treasury for posting to a publicly available website. The act also includes provisions requiring a series of oversight reports by agencies' OIGs and GAO.

The objectives of this report are to describe (1) the reported scope of work covered and type of audit standards OIGs used in their reviews of agencies' DATA Act spending data; (2) any variations in the reported implementation and use of data standards and quality of agencies' data, and any common issues and recommendations reported by the OIGs; and (3) the actions, if any, OMB and Treasury have reported taking or planning to take to use the results of OIG reviews to help monitor agencies' implementation of the act.

To address these objectives, GAO reviewed 53 OIG reports issued on or before January 31, 2018, that assessed agencies' first submissions of spending data for the second quarter of fiscal year 2017 and surveyed the OIGs to obtain additional information.

What GAO Recommends

GAO is not making recommendations in this report. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) noted that GAO's report provides useful information on OIG efforts to meet oversight and reporting responsibilities under the DATA Act. OMB, Treasury, and CIGIE also provided technical comments that GAO incorporated as appropriate.

View [GAO-18-546](#). For more information, contact Paula M. Rascona at (202) 512-9816 or rasconap@gao.gov.

July 2018

DATA ACT

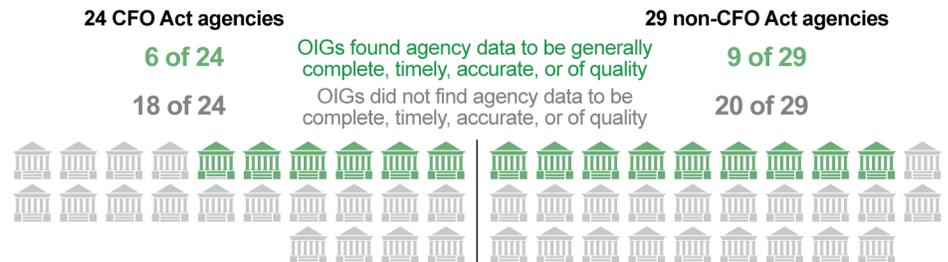
Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues

What GAO Found

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires agencies' Offices of Inspector General (OIG) to issue reports on their assessments of the quality of the agencies' spending data submissions and compliance with the DATA Act. The scope of all OIG reviews covered their agencies' second quarter fiscal year 2017 submissions. The files the OIGs used to select and review sample transactions varied based on data availability, and OIGs performed different types of reviews under generally accepted government auditing standards. Some OIGs reported testing a statistical sample of transactions that their agencies submitted and other OIGs reported testing the full population of submitted transactions. Because of these variations, the overall error rates reported by the OIGs are not fully comparable and a government-wide error rate cannot be projected.

According to the OIG reports, about half of the agencies met Office of Management and Budget (OMB) and Department of the Treasury (Treasury) requirements for the implementation and use of data standards. The OIGs also reported that most agencies' first data submissions were not complete, timely, accurate, or of quality.

Completeness, Timeliness, Accuracy, and Quality of Agency Data Reported by Offices of Inspector General



CFO Act - Chief Financial Officers Act of 1990

Source: GAO analysis of Office of Inspector General reports. | GAO-18-546

OIG survey responses show that OIGs generally reported higher (projected) overall error rates for the accuracy of data than for completeness and timeliness. OIGs reported certain errors that involve inconsistencies in how the Treasury broker (system that collects and validates agency-submitted data) extracted data from certain federal award systems that resulted in government-wide issues outside the agencies' control, while other errors may have been caused by agency-specific control deficiencies. For example, OIGs reported deficiencies related to agencies' lack of effective procedures or controls and systems issues. Most OIGs made recommendations to agencies to address identified concerns.

OMB staff and Treasury officials told GAO that they reviewed the OIG reports to better understand issues identified by the OIGs. OMB issued new guidance in June 2018 requiring agencies to develop data quality plans intended to achieve the objectives of the DATA Act. Treasury officials told GAO that they are collaborating with OMB and the Chief Financial Officers Council DATA Act Audit Collaboration working group to identify and resolve government-wide issues.