Why GAO Did This Study
The Digital Accountability and Transparency Act of 2014 (DATA Act) requires federal agencies to submit spending data for presentation on USAspending.gov. This public-facing website promotes federal spending transparency. Information displayed on USAspending.gov is sourced from agency financial systems and external government-wide reporting systems. GAO found that Treasury took additional steps to disclose known data limitations on USAspending.gov. GAO also identified some opportunities to further enhance the quality of the data displayed on the website and the business application controls that process the data.

What GAO Found
The DATA Act contains a provision for GAO to report on the timeliness, completeness, and accuracy of the data displayed on USAspending.gov; the implementation and use of data standards; the disclosure of known data limitations; and the status of agency efforts to develop a data governance structure over DATA Act reporting. To address these objectives, GAO analyzed data from USAspending.gov, reviewed agency documents, and interviewed agency officials.

What GAO Recommends
GAO is making two recommendations to OMB to ensure consistent use of data standards and seven recommendations to Treasury to improve business process controls, implementation and use of data standards, and the disclosure of known data limitations. OMB and Treasury generally agreed with our recommendations.

November 2021
FEDERAL SPENDING TRANSPARENCY
Opportunities Exist to Further Improve the Information Available on USAspending.gov

Why GAO Did This Study
The DATA Act requires disclosure of federal agency expenditures and linking of agency spending information to federal program activities so that both policymakers and the public can more effectively track federal spending. The act also requires OMB and Treasury to establish data standards to provide consistent, reliable, and searchable government-wide spending data. The DATA Act contains a provision for GAO to report on the quality of the data. This is the third in a series of three reports on data quality.

This report examines (1) the timeliness, completeness, and accuracy of the data displayed on USAspending.gov; (2) business process controls over the data; (3) the implementation and use of data standards; (4) the disclosure of known data quality limitations; and (5) the status of agency efforts to develop a data governance structure over DATA Act reporting. To address these objectives, GAO analyzed data from USAspending.gov, reviewed agency documents, and interviewed agency officials.

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View GAO-22-104702. For more information, contact Michelle Sager at (202) 512-6806 or sagerm@gao.gov, Paula M. Rascona at (202) 512-9816 or rasconap@gao.gov, or Vijay A. D’Souza at (202) 512-6240 or dsouzav@gao.gov.
USAspending.gov integrates data from many sources, including data that agencies submit and certify, and data from government-wide reporting systems (see figure). Agencies are required to submit seven data files, sourced from agency financial management systems and government-wide reporting systems, either monthly or quarterly. As seen below, agencies submit these files to Treasury’s DATA Act Broker (broker)—the system that collects and validates agency data—and attest to or certify the accuracy of the seven data files. The broker also obtains award and subaward data and information from government-wide reporting systems each evening to update USAspending.gov. This nightly update process also integrates new agency-certified data files after each monthly or quarterly submission due date. Additional data from other external sources is periodically updated in the broker and reflected on USAspending.gov.

**Process Overview and Sources of Data Displayed on USAspending.gov**

- **File A**: Appropriations Account
- **File B**: Object Class and Program Activity
- **File C**: Award Financial

**Generated from Agency Financial Systems**

**External Government-wide Reporting Systems**

- **FPDS**: Federal Procurement Data System
- **FABS**: Financial Assistance Broker Submission
- **SAM**: System for Award Management
- **FSRS**: Federal Funding Accountability and Transparency Act Subaward Reporting System

**Generated by DATA Act Broker**

- **File D1**: Procurement
- **File D2**: Financial Assistance
- **File D3**: Awarded Attributes
- **File D4**: Subaward Attributes

**Additional Data from Other Sources**

- United States Postal Service
- OMB Max Program Activity Collect
- GSA Federal Hierarchy
- GTAS

The broker obtains nightly updates from external government-wide reporting systems and periodic updates from other data sources. As a result, the data available on USAspending.gov, including download options, may change daily.

Source: GAO analysis of USAspending.gov. | GAO-22-104702