

GAO Highlights

Highlights of [GAO-22-105427](#), a report to congressional addressees

Why GAO Did This Study

One of the purposes of the DATA Act is to increase accountability and transparency of federal spending. The act required OIGs to issue three reports evaluating the completeness, timeliness, quality, and accuracy of each agency's spending data and its implementation and use of applicable data standards.

The act also includes a provision for GAO to review the OIG reports and to assess and compare the completeness, timeliness, quality, and accuracy of federal agencies' submitted data and their implementation and use of data standards. This is the third GAO review of the OIG reports.

This report summarizes the results in the 57 reports OIGs issued on or before December 31, 2021, assessing the quality of agencies' federal spending data.

What GAO Recommends

In March 2022, [GAO recommended](#) that Congress consider amending the DATA Act to extend the requirement for OIGs to review the completeness, timeliness, quality, and accuracy of their agencies' data submissions periodically. GAO is not making recommendations in this report.

The Council of the Inspectors General on Integrity and Efficiency noted that GAO's report provides useful information on OIG efforts to meet oversight and reporting responsibilities under the DATA Act.

View [GAO-22-105427](#). For more information, contact Paula M. Rascona at (202) 512-9816 or rasconap@gao.gov.

July 2022

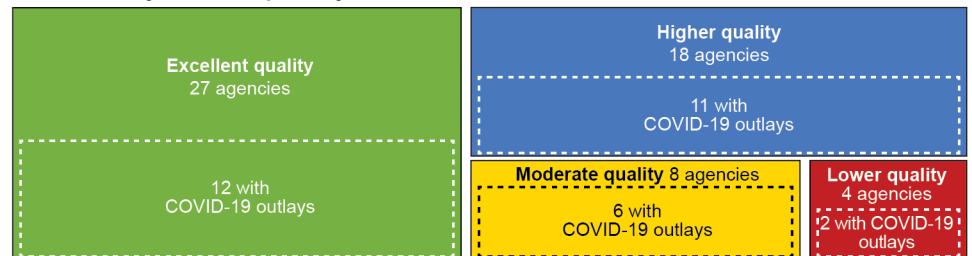
FEDERAL SPENDING TRANSPARENCY

OIGs Identified a Variety of Issues with the Quality of Agencies' Data Submissions

What GAO Found

Offices of Inspector General (OIG) reported a variety of issues with the quality of agencies' data submissions under the Digital Accountability and Transparency Act of 2014 (DATA Act). Most (45 of 57) OIGs reported that the overall quality levels of data agencies submitted were "excellent" or "higher" based on a combination of scores from statistical and non-statistical test results. Some OIGs reported that their agencies' overall data quality levels were "moderate" or "lower." Many (31 of 57) OIGs reported that their agencies had COVID-19 outlays, and 23 of these reported that their agencies' overall data quality levels were excellent or higher quality.

2021 OIG-Reported Overall Quality Levels of Data 57 Agencies Submitted under the Digital Accountability and Transparency Act of 2014



Excellent quality = score 95-100; higher quality = score 85-94.9; moderate quality = score 70-84.9; lower quality = score 0-69.9
Source: GAO analysis of Office of Inspector General (OIG) reports and scorecards. | GAO-22-105427

Based on the OIGs' statistical tests results, agencies' financial and award data were more complete than they were accurate or timely. Based on the non-statistical test results, most OIGs reported their agencies submitted data on time, but many reported issues with linking financial and award data. Some OIGs reported issues with the completeness of agencies' summary-level data (e.g., appropriations account balances, program activity, and object class) and with the completeness, accuracy, and timeliness of COVID-19 outlay data. In addition, 37 OIGs reported their agencies had accuracy errors in monetary data elements, such as *Obligation* and *Current Total Value of Award*, and 41 OIGs reported that some accuracy errors were not within their agencies' control. Most (45 of 57) OIGs reported their agencies properly implemented and used the Office of Management and Budget (OMB) and the Department of the Treasury data standards.

Most OIGs also reported control deficiencies, such as those related to data-entry errors, validation and reconciliation procedures, and senior accountable official certifications, among other issues. Forty-four made recommendations to help improve data quality, including for some agencies to develop controls over the submission process; revise data quality plans; maintain documentation; and to work with Treasury, OMB, and other external stakeholders to resolve identified issues.