

GAO@100 Highlights

Highlights of [GAO-22-104702](#), a report to congressional addressees

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.

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.

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.

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FEDERAL SPENDING TRANSPARENCY

Opportunities Exist to Further Improve the Information Available on USAspending.gov

What GAO Found

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.

- **Timeliness.** Most agencies submitted their data files by the deadlines established by Treasury. For the period ending March 31, 2021, 83 of 101 agencies submitted their data files on time.
- **Completeness.** Of the 101 agencies that submitted data for the period ending March 31, 2021, 19 did not include data in the required file that links budget and award information needed to effectively track federal spending.
- **Accuracy.** Data displayed on selected USAspending.gov web pages were largely consistent with agency-certified data, the USAspending.gov database, data displayed on other USAspending.gov web pages and data available for download. However, Treasury should help ensure that users of the data are able to distinguish whether information on award description describes the purpose of the base award or the purpose of a transaction or modification.
- **Business process controls.** Treasury could strengthen its business process controls to prevent or detect incomplete or inaccurate data displayed on USAspending.gov. For example, Treasury did not have a process to periodically inform agencies of unlinked data to help them reconcile and resolve data linkage differences, and the unique award key did not always result in a complete and accurate display of financial assistance award information.
- **Implementation and use of data standards.** Some data elements displayed on USAspending.gov were inconsistent with the established data standards. For example, agencies were required to report program activity information included in the program and financing schedules of the annual budget of the federal government. However, for the reporting period ending March 31, 2021, GAO found that hundreds of billions of dollars in obligations were reported with a program activity of "Unknown/Other."
- **Disclosure of known data limitations.** Treasury disclosed known data limitations by adding an Agency Submission Statistics web page in response to user feedback requesting greater transparency into the completeness of agency data available on the website. However, Treasury does not disclose the effects of changes to reporting standards over time. In addition, disclosures on the linkage of financial and award information are unclear.
- **Data governance.** Agencies have made progress completing the data governance milestones outlined in the Federal Data Strategy 2020 Action Plan. The Office of Management and Budget (OMB) recently issued the 2021 Action Plan and is considering future efforts to monitor agency progress.

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

