



November 2023

FEDERAL SPENDING TRANSPARENCY

Opportunities Exist to
Improve COVID-19
and Other Grant
Subaward Data on
USAspending.gov

GAO Highlights

Highlights of [GAO-24-106237](#), a report to congressional committees

Why GAO Did This Study

Congress has long recognized the importance of providing quality data to the public to ensure the transparency of federal spending, including subawards. This is critical during national emergencies when federal emergency relief funds, such as those appropriated in response to the COVID-19 pandemic, must be distributed to the public quickly.

The CARES Act includes a provision for GAO to monitor and oversee funds used to prepare for, respond to, and recover from the pandemic. This report (1) assesses the quality of grant subaward data available on USAspending.gov, including COVID-19-related awards; and (2) examines the extent to which guidance governing subaward reporting supports the quality of the subaward data.

GAO conducted a series of tests on roughly 6 million grant subaward records available on USAspending.gov; reviewed the legal framework that governs subaward reporting; and interviewed officials from selected agencies to understand how they support subaward data quality.

What GAO Recommends

GAO is making two recommendations to GSA, including that it incorporate data validation controls into its plan for modernizing the reporting system; one recommendation to Treasury to improve grant subaward data quality disclosures on USAspending.gov; and one recommendation to OMB to clarify agency roles for supporting grant subaward data quality. GSA and Treasury concurred with the recommendations, and OMB did not have any comments on the report.

View [GAO-24-106237](#). For more information, contact Jeff Arkin at (202) 512-6806 or ArkinJ@gao.gov.

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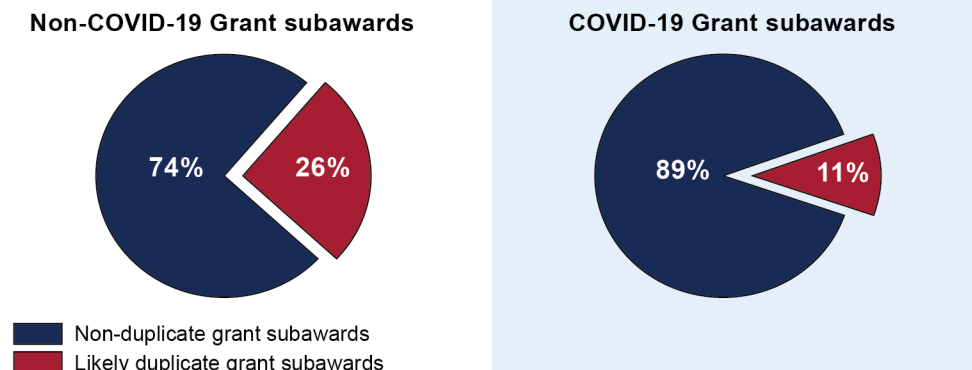
Opportunities Exist to Improve COVID-19 and Other Grant Subaward Data on USAspending.gov

What GAO Found

Federal grant award recipients, such as nonprofit organizations, can pass on a portion of their awards to another entity as a subaward to carry out a portion of the work. Office of Management and Budget (OMB) guidance directs recipients of federal grants (prime recipients) to report grant subawards they make to the Federal Funding Accountability and Transparency Act of 2006 Subaward Reporting System (FSRS) for display on USAspending.gov, with exceptions. Prime recipients are legally responsible for the quality of the reported data. OMB guidance directs federal agencies to support overall subaward data quality.

GAO's analysis of grant subaward data available from USAspending.gov identified data quality issues, including grant subawards with missing information, impossibly large amounts, and likely duplicative records. GAO found that 26 percent of non-COVID-19 grant subawards and 11 percent of COVID-19 grant subawards reported by prime recipients are likely duplicate records (see figure).

Percent of Likely Duplicate Grant Subaward Records on USAspending.gov



Source: GAO analysis of USAspending.gov data from October 1, 2010, to August 1, 2023. | GAO-24-106237

Note: A "subaward" is an award provided by a recipient to a subrecipient to carry out part of a federal award. Grant subawards cover subawards that are made under federal grant awards. The term does not include subawards made under other forms of federal financial assistance awards (i.e., loans) or subawards made under federal contracts (subcontracts). COVID-19 grant subawards refer to subawards reported to USAspending.gov that were made after April 1, 2020, and are associated with a prime award with a disaster emergency fund code indicating it received COVID-19 funding.

FSRS includes some built-in data entry tools, such as mandatory data fields, but there are few validation tests to alert prime recipients about potential data entry errors during the reporting process. The General Services Administration (GSA), which administers FSRS, plans to address some known reporting challenges as part of its plan to modernize FSRS. In the interim, the Department of the Treasury, which administers USAspending.gov, could more clearly disclose subaward data limitations by putting them where users are likely to see them.

OMB guidance delineates agency responsibilities for communicating prime award recipients' subaward data reporting requirements. However, OMB guidance is unclear on what processes agencies are expected to implement to support subaward data quality. Without clear expectations from OMB, agencies may not consistently or adequately support subaward data quality, which could affect the usability of subaward data.

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Abbreviations

DATA Act	Digital Accountability and Transparency Act of 2014
DEFC	disaster emergency fund code
DUNS	Data Universal Numbering System
FFATA	Federal Funding Accountability and Transparency Act of 2006
FISCAM	<i>Federal Information System Controls Audit Manual</i>
FSRS	Federal Funding Accountability and Transparency Act of 2006 Subaward Reporting System
GSA	General Services Administration
IAE	Integrated Award Environment
IIJA	Infrastructure Investment and Jobs Act
OIG	Office of Inspector General
OMB	Office of Management and Budget
PRAC	Pandemic Response Accountability Committee
SAM	System for Award Management
UEI	unique entity identifier
USDA	Department of Agriculture

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November 16, 2023

Congressional Committees

Congress has long highlighted the importance of making federal spending information available to the public by passing laws that seek to increase the transparency of federal spending. For example, the Federal Funding Accountability and Transparency Act of 2006 (FFATA) required information on federal awards to be made available to the public on USAspending.gov.¹ The purpose of the Digital Accountability and Transparency Act of 2014 (DATA Act) is to improve the quality of that information by holding agencies accountable for the completeness and accuracy of the data submitted, and enabling taxpayers and policy makers to track where and how federal funds are spent.² The DATA Act required the establishment of government-wide standards for financial data, including for subawards—an award provided by a recipient to a subrecipient to carry out part of a federal award.³

Our prior work has identified a lack of reliable subaward data available on USAspending.gov, including for grant subawards.⁴ Ensuring the quality of subaward data is important for enabling the public and policymakers to track where and how federal funds are being spent. It is also important for detecting and preventing fraud, waste, and abuse in federal spending, as well as improper payments. This is critical during national emergencies, such as the COVID-19 pandemic, when federal agencies must get relief

¹Pub. L. No. 109-282, 120 Stat. 1186 (2006), *codified at* 31 U.S.C. § 6101 note.

²The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA). Pub. L. No. 113-101, 128 Stat. 1146 (2014).

³A subaward is an award provided by a pass-through entity to a subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to contractors or payments to an individual who is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. 2 C.F.R. § 200.1. For the purposes of this report, we use the term “grant subaward” to only cover subawards that are made under federal grant awards. The term does not include subawards made under other forms of federal financial assistance awards (i.e., loans) or subawards made under federal contracts (subcontracts).

⁴In April 2023, we reported that the lack of reliable federal government subaward data prohibited us from definitively identifying awards that went to certain entities in China. See [GAO, *Federal Spending: Information on U.S. Funding to Entities Located in China*, GAO-23-105238](#) (Washington, D.C.: Apr. 12, 2023).

funds out quickly while ensuring appropriate financial and other safeguards are in place.

The CARES Act includes a provision for us to monitor and oversee funds used to prepare for, respond to, and recover from the pandemic.⁵ Since its enactment in March 2020, we have made 386 recommendations to federal agencies, including recommendations intended to increase the transparency and accountability of federal COVID-19 response. This report (1) assesses the quality of grant subaward data available on USAspending.gov, including COVID-19-related awards; and (2) examines the extent to which guidance governing subaward reporting supports the quality of the subaward data available on USAspending.gov.

To assess the quality of grant subaward data available on USAspending.gov, we conducted a series of tests on roughly 6 million grant subaward records from October 1, 2010, through August 1, 2023. We also reviewed documents that describe the process, timing, and source systems of the subaward data displayed on USAspending.gov. In addition, we met with officials from the General Services Administration (GSA) and the Department of the Treasury—the agencies that administer these systems—to confirm our understanding of the process flow and data sources for subaward data. We also reviewed published reports from the Pandemic Response Accountability Committee (PRAC) and federal offices of inspectors general to identify challenges that could limit the quality of subaward data available on USAspending.gov.

We also interviewed officials from agency grant-making offices from three selected agencies—the Departments of Agriculture (USDA), Education, and Interior—about their specific subaward experiences to identify system and reporting challenges that could limit the quality of subaward data available on USAspending.gov. We selected these agencies based on (1) the amount of COVID-19 funding obligated between April 2020 and September 2022 for awards that were tagged with a disaster emergency fund code (DEFC) relative to the agency’s overall obligations; (2) the agencies’ overall USAspending.gov data quality scores as assigned by their respective inspectors general; (3) the number of subawards associated with prime awards made by the agency in fiscal year 2022;

⁵Pub. L. No. 116-136, § 19010, 134 Stat. 281, 580 (2020). All of GAO’s reports related to the COVID-19 pandemic are available on GAO’s website at <http://www.gao.gov/coronavirus>.

and (4) the number of awards made to Tribal, state, local, and territorial governments in fiscal year 2022.⁶

To assess the extent to which relevant guidance associated with subaward reporting supports the quality of subaward data displayed on USAspending.gov, we reviewed the legal framework that governs subaward reporting and confirmed our understanding through interviews with the Office of Management and Budget (OMB), GSA, and Treasury.⁷ We compared relevant OMB guidance against federal internal control standards. We also interviewed officials from USDA, Education, and Interior to understand their roles in supporting subaward data quality, and reviewed grant award documents from these selected agencies. See appendix I for additional details about our objectives, scope, and methodology.

We conducted this performance audit from September 2022 to November 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁶COVID-19 obligations displayed on USAspending.gov include all covered funds as defined in the CARES Act that have been tagged with a disaster emergency fund code (DEFC), including DEFC “L” -PL 116-123, designated as emergency, DEFC “M” -PL 116-127, designated as emergency, DEFC “N” -PL 116-136 (CARES Act), designated as emergency, DEFC “O” -PL 116-136 (CARES Act), not designated as emergency. CARES Act, Pub. L. No. 116-136, § 15011, 134 Stat. 281, 541 (2020). Inspectors General for 51 agencies reviewed and graded the overall quality of their agencies’ data submissions to USAspending.gov (see GAO, *OIGs Reported That Quality of Agency-Submitted Data Varied, and Most Recommended Improvements*, [GAO-20-540](#) (Washington, D.C.: July 9, 2020)).

⁷Among others, we reviewed OMB guidance published in the Code of Federal Regulations including parts 25, 170, and 200 of Title 2, Code of Federal Regulations. These parts are contained in subtitle 2 and are considered OMB guidance. Federal agency regulations implementing this OMB guidance may give regulatory effect to the guidance, to the extent that the agency regulations require compliance with all or portions of the guidance. 2 C.F.R. § 1.105. For the purposes of this report, when we refer to “OMB guidance” we include the guidance included in 2 C.F.R. parts 25, 170, and 200.

Background

Overview of Subaward Reporting

Federal agencies provide funding to non-federal entities, such as nonprofit organizations, for public purposes through federal awards.⁸ Assistance awards, also known as federal financial assistance awards, allow entities to receive or administer assistance in the form of grants, cooperative agreements, direct appropriations, or loans, among other assistance. An entity can receive an assistance award from a federal agency in the form of a prime grant award, or from a prime award recipient through a subaward to carry out part of the work associated with the original award. In the latter case, this entity is referred to as a first-tier subaward recipient. First-tier subaward recipients, in turn, can pass on a portion of the funds they receive to other subrecipients.

Prime recipients of grants are responsible for determining whether the funds they pass through to other entities classify the recipient as a contractor or grant subrecipient, in which case the funds are subject to grant subaward reporting requirements.⁹ The prime recipient's determination is based on the form of the agreement between the prime recipient and the subrecipient.

Applicable Laws and Guidance Governing Subaward Reporting

Subaward reporting requirements for prime recipients of financial assistance awards are established in laws and further explained in OMB guidance (see table 1).

⁸A federal award means the federal financial assistance that a recipient receives directly from a federal awarding agency or indirectly from a pass-through entity, or the cost-reimbursement contract under the Federal Acquisition Regulations that a nonfederal entity receives directly from a federal awarding agency or indirectly from a pass-through entity. A federal award may also mean the instrument setting forth the terms and conditions, such as the grant agreement, cooperative agreement, or other agreement for assistance.

⁹For the purpose of federal financial assistance, a contract means the legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a federal award. For the purpose of determining whether a recipient is a contractor or subrecipient, a contract is for the purpose of obtaining goods and services for the nonfederal entity's own use and creates a procurement relationship with the contractor. 2 C.F.R. § 200.1, 200.331(b).

Table 1: Selected Federal Laws and Guidance for Reporting Subawards

Selected Laws	Reporting Requirement(s)
Federal Funding Accountability and Transparency Act of 2006 (FFATA) – Pub. L. No. 109-282, § 2(b)	Establishes USAspending.gov and the requirement to publish data on grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance greater than \$30,000.
Digital Accountability and Transparency Act of 2014 (DATA Act) - Pub. L. No. 113-101	Establishes standards for reporting government spending information, including information on subawards.
Selected Guidance	Reporting Requirement(s)
2 C.F.R. § 170.105	Applies certain subaward reporting requirements to grants, cooperative agreements, loans, and other forms of federal financial assistance.
2 C.F.R. pt. 170 app. A(l)(a)	Requires prime recipients to report each action that equals or exceeds \$30,000 in federal funds for a subaward to the FFATA Subaward Reporting System (FSRS), unless otherwise exempt. ^a
2 C.F.R. pt. 170 app. A(l)(a)	Requires prime award recipients to report subawards to FSRS by no later than the end of the month after the month in which the subaward obligation was made.
2 C.F.R. § 200.331	Requires prime recipients to make a case-by-case determination whether each agreement it makes for the disbursement of federal program funds casts the receiving party in the role of a subrecipient or a contractor.

Source: GAO analysis of laws and guidance. | GAO-24-106237

Note: We reviewed OMB guidance published in the Code of Federal Regulations including parts 25, 170, and 200 of Title 2, Code of Federal Regulations. These parts are contained in subtitle 2 and are considered OMB guidance. Federal agency regulations implementing the OMB guidance may give regulatory effect to the OMB guidance to the extent that the agency regulations require compliance with all or portions of the guidance. 2 C.F.R. § 1.105. For the purposes of this report, when we refer to “OMB guidance,” we include the guidance included in 2 C.F.R. parts 25, 170, 200.

^aEffective November 12, 2020, the Office of Management and Budget (OMB) raised the first-tier subaward reporting threshold for grants and cooperative agreements from \$25,000 to \$30,000 as part of a revision to its guidance. See Guidance for Grants and Agreements, 85 Fed. Reg. 49506, 49526 (Aug. 13, 2020), *codified at* 2 C.F.R. pt. 170 App. A.

As shown in table 2, the current legal framework exempts some subawards from being reported. For example, FFATA exempts any entity that demonstrates its gross income from all sources did not exceed \$300,000 in the previous tax year from reporting subawards.

Table 2: Selected Exemptions from Requirements to Report Subawards

Laws and Guidance	Reporting Exemption(s)
Federal Funding Accountability and Transparency Act of 2006, Pub. L. No. 109-282, § (2)(e)	Prime recipients with less than \$300,000 in gross income the previous year do not have to report subawards they make.
2 C.F.R. § 170.220	Federal awards less than \$30,000 do not have to be reported.
2 C.F.R. § 170.110(b)	Individuals who receive federal awards do not have to report.

Laws and Guidance	Reporting Exemption(s)
2 C.F.R. § 170.110(c)	The Office of Management and Budget (OMB) is authorized to allow exceptions for classes of federal awards or recipients subject to reporting requirements, except when exceptions are prohibited by statute.

Source: GAO analysis of laws and guidance. | GAO-24-106237

Note: We reviewed OMB guidance published in the Code of Federal Regulations including parts 25, 170, and 200 of Title 2, Code of Federal Regulations. These parts are contained in subtitle 2 and are considered OMB guidance. Federal agency regulations implementing the OMB guidance may give regulatory effect to the OMB guidance to the extent that the agency regulations require compliance with all or portions of the guidance. 2 C.F.R. § 1.105. For the purposes of this report, when we refer to “OMB guidance,” we include the guidance included in 2 C.F.R. parts 25, 170, 200.

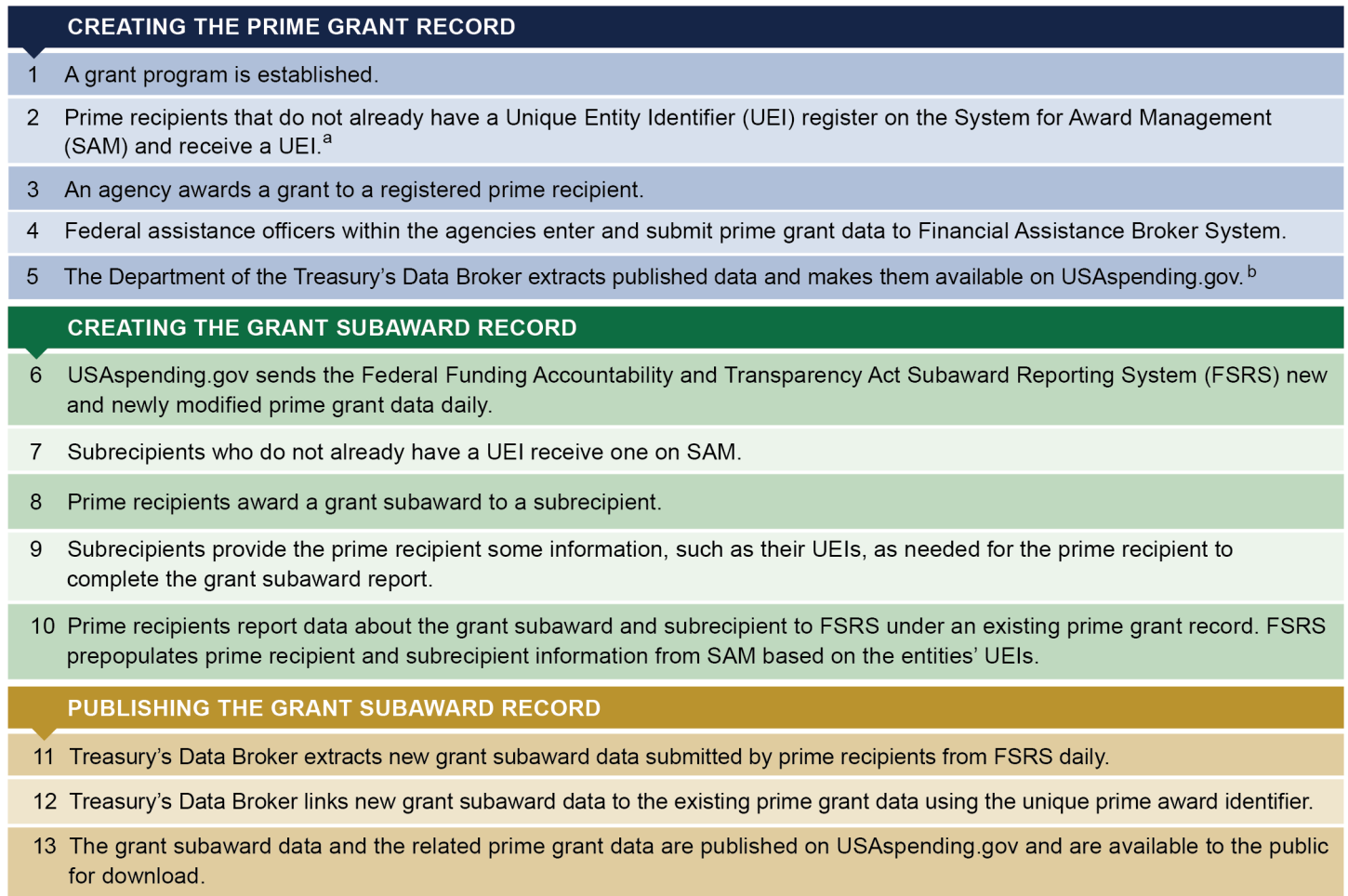
Sources of Grant Subaward Data Displayed on USAspending.gov

Prime grant recipients report data elements including the subrecipient unique entity identifier (UEI), subaward amount, subaward date, and a description of the subaward’s purpose to FSRS. FSRS prepopulates information, such as the names and addresses of prime and subrecipients, from the System for Award Management (SAM), which is where prime and subrecipients originally register to do business with the federal government.¹⁰

As illustrated in figure 1, new and newly modified grant subaward data are extracted from FSRS daily and made available to the public on USAspending.gov. Prior to publication on the website, there are several steps involving other government-wide award reporting systems that take place before prime recipients can report subaward data to FSRS.

¹⁰See appendix II for a full list of subaward data elements reported on USAspending.gov.

Figure 1: Process Overview of Federal Grant Subaward Data Displayed on USAspending.gov



Source: GAO analysis of USAspending.gov and FSRS technical documents. | GAO-24-106237

^aUEIs replaced Data Universal Numbering System (DUNS) identification numbers as the entity identifier required to do business with the federal government in 2022. Subrecipients are required to have a UEI to receive pass-through funding.

^bThe Data Broker is Treasury's application for compiling information from agencies and from external federal reporting systems, including from FSRS and SAM, for display on USAspending.gov.

While these different systems have different updating requirements, Treasury's Data Broker transfers updated subaward data to USAspending.gov.

Prime grant recipients must have registered for a UEI in SAM before receiving any federal funds. They must disclose their intent to pass on part of the award to a subrecipient in their application for a federal grant

or request prior written approval from the awarding federal agency. After the prime grant recipient makes a subaward, it is required to report the subaward to FSRS if the subaward meets the reporting thresholds described above and no reporting exemptions apply. After logging into FSRS, the prime recipient will find its prime grant award in the system, which the system has prepopulated with existing USAspending.gov data. The prime recipient will then create a subaward report under its prime grant award. According to OMB guidance, subaward recipients have an obligation to provide the prime recipient all information required for reporting.¹¹ Once the prime recipient submits the grant subaward report, Treasury's Data Broker extracts the new or newly modified record from FSRS to USAspending.gov daily, where it is available for public use.

Reporting Requirements for Subawards Funded under COVID-19 Supplemental Appropriations

Subawards funded under COVID-19 supplemental appropriations are subject to the same subaward reporting requirements, exceptions, and data entry processes as subawards from annual appropriations. The CARES Act also required prime recipients to submit quarterly reports to awarding agencies and the PRAC that includes information on subawards.¹² However, OMB guidance directed prime recipients to use the existing subaward reporting process to meet the CARES Act reporting requirements. The intent of this guidance was to reduce the administrative burden of requiring recipients to report the same information multiple times.¹³

This same OMB guidance directed agencies to assign a disaster emergency funding code to awards they make from COVID-19 supplemental appropriations to track pandemic spending. Subawards are not assigned their own disaster emergency funding codes, but can be identified as potential COVID-19 subawards if they are both successfully linked to their associated prime award on USAspending.gov and that prime award has been appropriately tagged with a disaster emergency

¹¹OMB, *Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting* (Washington, D.C.: Aug. 27, 2010).

¹²Pub. L. No. 116-136, § 15011, 134 Stat. at 541.

¹³OMB, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, M-20-21 (Washington, D.C.: Apr. 10, 2020).

funding code.¹⁴ When a subaward is identified as a COVID-19 subaward on USAspending.gov this way, it indicates that the subaward relates to a prime grant that is funded, at least partially, from COVID-19 appropriations. It does not necessarily mean that the subaward was funded from COVID-19 appropriations.¹⁵

Opportunities Exist to Improve the Quality and Transparency of Grant Subaward Data Available on USAspending.gov

Our analysis of grant subaward records available on USAspending.gov identified several data quality challenges that affect the usefulness and transparency of the data. Some of these quality challenges could be addressed through more robust data validations and updated guidance. In addition, more information about the quality of grant subaward data displayed on USAspending.gov in proximity to where users are most likely to interact with the data would also improve its usefulness and transparency.

Improved Data Entry Validations and User Guidance Could Help Address Grant Subaward Data Quality Limitations

We identified several anomalies and other data quality limitations with the roughly 6 million grant subaward records available on USAspending.gov from October 1, 2010, to August 1, 2023. Specifically, we found:

- **Duplicative grant subawards.** Approximately 25 percent of grant subawards have characteristics that suggest they are duplicative of other existing subaward records on USAspending.gov (see fig. 2).¹⁶ We found that many of the likely duplicate grant subaward records on USAspending.gov originate from a small portion of subaward records. Specifically, we found that 279,798 individual grant subaward

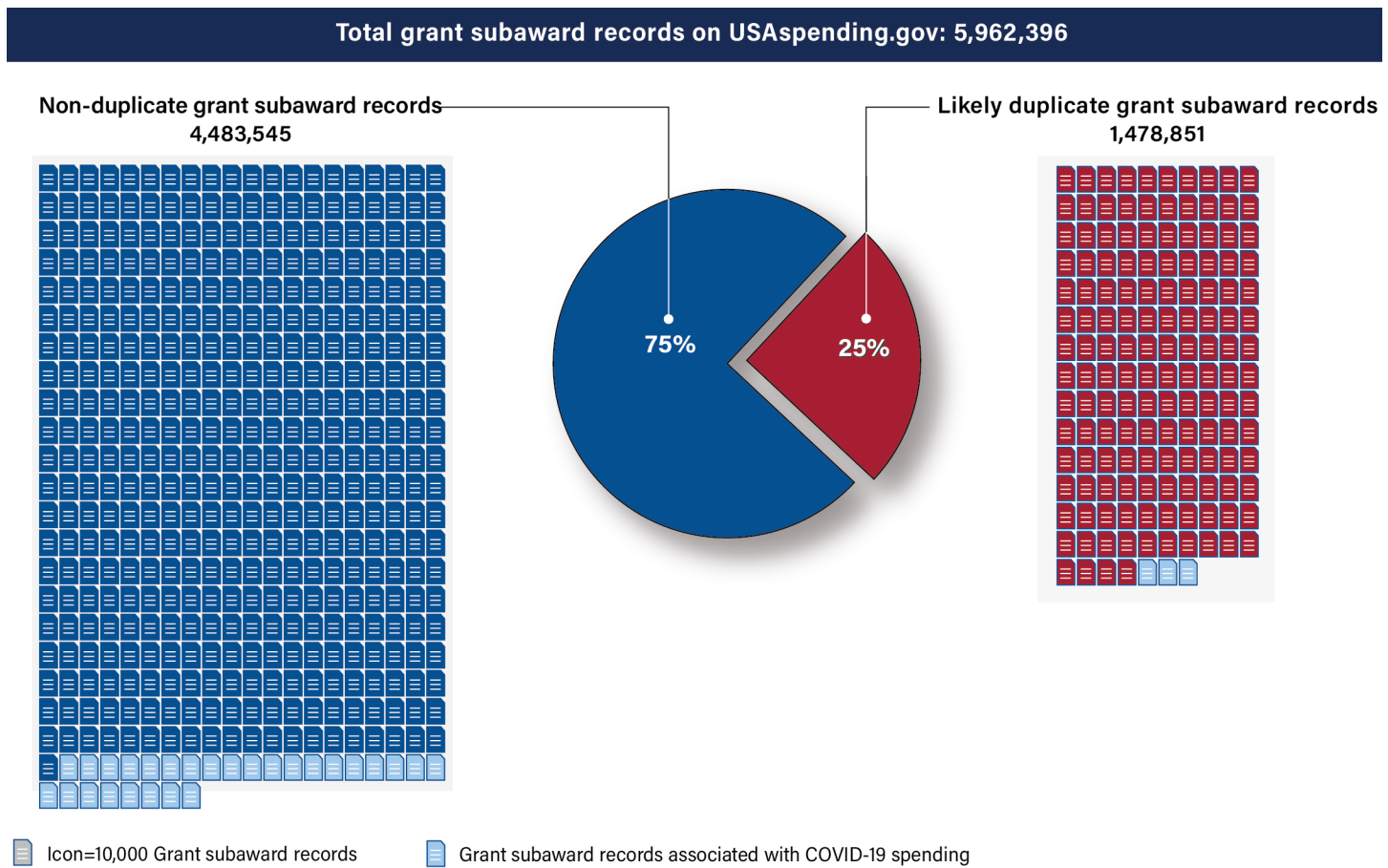
¹⁴We recently found more than 10 million award records on USAspending.gov totaling more than \$1.2 trillion in obligations that were unlinked. As a result, these records did not include DEFCs. Thus, we were unable to quantify how much of these award records were funded from COVID-19 appropriations. We made one recommendation and raised two matters for congressional consideration aimed to help improve data reporting. See GAO, *Federal Spending Transparency: Opportunities to Improve USAspending.gov Data*, [GAO-24-106214](#) (Washington, D.C.: Nov. 7, 2023).

¹⁵In this product, we use the term “COVID-19 grant subawards” to refer to subawards reported to USAspending.gov through FSRS that were made on or after April 1, 2020, and are associated with a prime award that was given a DEFC to indicate that it received pandemic funding.

¹⁶For this analysis, “duplicative grant subawards” are defined as grant subawards with the exact same information in the following fields: Prime Award Identification, Subaward Identification, Subawardee Unique Entity Identifier, Subawardee DUNS Number, Subaward Amount, and Subaward Date. We did not review source records to confirm that their records were definitively duplicative, but validated this approximation method with GSA and Treasury officials.

records—roughly 6.2 percent of all grant subaward records displayed on USAspending.gov—were likely duplicated one or more times to create the 1.5 million grant subaward records we identified as likely duplicative. On average, these likely duplicated subaward records were each duplicated five times. Additionally, we found 40 individual grant subawards records on USAspending.gov that were likely duplicated 100 or more times. A greater share of non-COVID-19 grant subawards (26 percent) were likely duplicative compared to COVID-19 grant subawards (11 percent).

Figure 2: Percentage of Duplicate Grant Subaward Records on USAspending.gov



Source: GAO analysis of USAspending.gov data from October 1, 2010, to August 1, 2023. | GAO-24-106237

Note: A “subaward” is an award provided by a pass-through entity to a subrecipient to carry out part of a federal award. Grant subawards cover subawards that are made under federal grant awards. The term does not include subawards made under other forms of federal financial assistance awards (i.e., loans) or subawards made under federal contracts (subcontracts). COVID-19 grant subawards refer to subawards reported to USAspending.gov through the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) that were made after April 1, 2020,

and are associated with a prime award that was given a Disaster Emergency Funding Code to indicate that it received pandemic funding.

- Impossibly high subaward amounts.** Some grant subaward records had impossibly high subaward amounts (see fig. 3). For example, we found one subaward record on USAspending.gov with a subaward amount of \$1 quintillion, and five other grant subaward records with amounts that exceeded the United States' gross domestic product for the year in which they were made.¹⁷ Data from impossibly large subaward records skew data graphics displayed on USAspending.gov that show agency spending totals and spending over time, which can affect its usefulness for the public and policy makers.

Figure 3: Impossibly Large Grant Subaward Amounts on USAspending.gov

Sub-Award ID	Sub-Awardee (Recipient) Name	Action Date	Sub-Award Amount
20180913000000000966	VAN BUREN, TOWN OF	1/10/2020	\$1,000,000,000,000,000,000
5000558-5500001282	MASSACHUSETTS GENERAL HOSPITAL, ...	4/23/2019	\$50,005,435,500,001,280
4806294890002014	MARICOPA, COUNTY OF	6/28/2022	\$4,806,294,890,002,014
4806294890002014	MARICOPA, COUNTY OF	6/28/2022	\$4,806,294,890,002,014
16EMPG861	WORCESTER, COUNTY OF	7/26/2016	\$74,881,101,119,399
0000000000000000000026398	COUNTY OF ADAMS	10/1/2017	\$38,512,312,017,719
165144	MICHIGAN DEPARTMENT OF HEALTH & ...	6/6/2016	\$2,616,350,032,321
2016-VOCA-198113723	FAMILY & COMMUNITY SERVICES, INC.	10/1/2015	\$2,016,198,113,723
1090551-404471	NORTH CAROLINA STATE UNIVERSITY	8/24/2020	\$1,090,551,404,471

Source: GAO analysis of USAspending.gov grant subaward data from October 1, 2010, to August 1, 2023. | GAO-24-106237

- Transcribed data fields.** We found some grant subawards records (1,853) in which the reported subaward amount matched the numeric

¹⁷The Bureau of Economic Analysis estimates that the United States' gross domestic product in the second quarter of fiscal year 2023 was around \$26.8 trillion.

characters of another field in the record—such as the subaward identification number—as demonstrated in some of the subawards in figure 3.¹⁸ These records with identical numeric values for their subaward amount and identification numbers are not necessarily errors because prime recipients could have assigned the records a subaward identification number based on the award amount.¹⁹ However, given the impossibly high dollar amounts for some of the subaward records we observed—some totaling in the trillions of dollars for a single subaward—it is likely that some of these records are prime recipient reporting errors.

- **Subaward amounts greater than prime awards amounts.** We found some grant subaward amounts that were larger than their associated prime grant award amounts. Specifically, we found 25,260 of the roughly 6 million grant subaward records displayed on USAspending.gov had subaward amount values that exceeded the amount of the associated prime grant award. Moreover, we found 34,009 prime grant award records—about 14 percent of all the prime grant awards with any associated grant subawards—where the combined totals of all grant subawards associated with a prime grant award exceeded the prime grant award amount. This finding suggests that some of those subaward amounts were likely inaccurate. OMB staff told us that, generally, an individual subaward amount should not exceed the amount of its associated prime award, so it is likely, based on our review, that these records contain reporting errors. For example, GSA officials told us that a grant subaward could be funded through multiple federal and nonfederal sources, and a prime recipient may incorrectly report the total amount of funding rather than the federal funding amount as required. However, GSA officials stated there are some legitimate reasons why a prime recipient may report a higher subaward amount than a prime award amount, such as when a grant subaward is designed to be greater than the prime award amount because of how the grant program’s funding is structured.
- **Subaward descriptions not consistent with established standards.** We found some grant subaward data fields that were inconsistent with the data standards established under OMB guidance. Specifically, OMB guidance directs agencies to have controls to assure that award description briefly describes the purpose

¹⁸For example, row three displays 4806294890002914 as the subaward ID, and \$4,806,294,890,002,914 as the subaward amount.

¹⁹Subawards do not have a system-generated identifier that is unique to a single transaction to differentiate subawards from each other.

of the award.²⁰ OMB guidance also specifies that the description should be in plain language.²¹ Based on our analysis of grant subaward data on USAspending.gov, we found 148,271 of the roughly 6 million grant subaward records where the subaward award descriptions had either five or fewer characters, no letters, no spaces, or ended exactly at the 18,000-character maximum. These grant subaward descriptions are not consistent with the standards because they do not describe the purpose of the subaward in brief, plain language.²² See figure 4 for some examples of grant subaward descriptions on USAspending.gov that were not consistent with data standards.

Figure 4: Inconsistent Subaward Descriptions on Select Grant Subaward Records from USAspending.gov

The screenshot shows the USAspending.gov interface with the 'Sub-Awards' tab selected. The table below displays four records with inconsistent descriptions:

Sub-Award ID	Recipient Name	Action Date	Amount	Sub-Award Description
-	MISCELLANEOUS FOREIGN AWARDEES	12/1/2021		-
211261	TERREBONE PARISH SCHOOL BOARD	7/1/2020	38,661	211261
0	DANE, COUNTY OF	6/28/2022	458,601	N/A
0000	MID AMERICA REGIONAL COUNCIL	9/25/2020	600,000	EPA

Source: GAO analysis of USAspending.gov grant subaward data from October 1, 2010, to August 1, 2023. | GAO-24-106237

²⁰OMB, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, OMB Memorandum M-18-16 (Washington, D.C.: June 6, 2018). See also *Federal Spending Transparency Data Standards* (last updated October 25, 2021). Available at: <https://portal.max.gov/portal/assets/public/offm/DataStandardsFinal.htm>.

²¹OMB M-20-21.

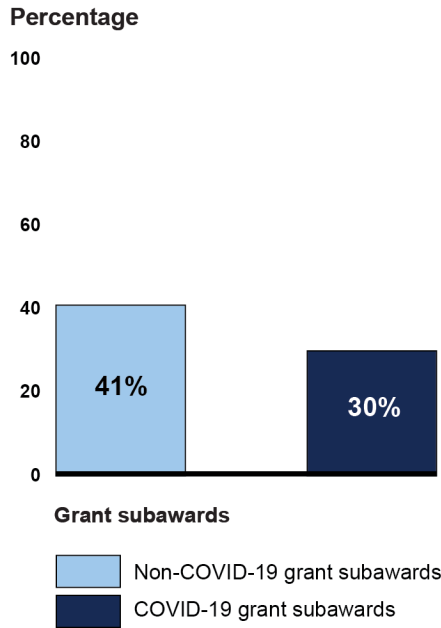
²²The subaward description's max field length is 18,000 characters. We have previous work recommending that Treasury ensure that its documented DATA Act and USAspending.gov guidance related to the maximum number of characters for procurement and financial assistance award descriptions is consistent with established policy. Treasury subsequently addressed this recommendation by updating guidance to make it consistent with established policy for reporting award descriptions on USAspending.gov. See GAO, *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](https://www.gao.gov/products/GAO-22-104702) (Washington, D.C.: Nov. 8, 2021).

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- **Subawards with incomplete data fields.** Of the records we reviewed that were available through USAspending.gov, we found some that had some blank data fields. For example, we found that 1,705 of the nearly 6 million grant subaward records we reviewed from USAspending.gov had blank fields for both the UEI and the DUNS identification number. These fields help identify the entity that received a subaward.²³
 - **Late subaward submissions.** We found that more than 2.4 million of the nearly 6 million grant subaward records had an FSRS submission date that was later than the required deadline.²⁴ We found that prime recipients reported non-COVID-19 grant subawards to FSRS late more often than they did COVID-19 grant subawards (see fig. 5).

²³See appendix II for full list of subaward data fields available on USAspending.gov.

²⁴Subawards greater than or equal to \$30,000 are required to be reported to FSRS by the end of the month after the month in which the obligation was made. For example, if a subaward is made in November, the subaward must be reported no later than the end of the following December. 2 C.F.R. pt. 170, App. A.

Figure 5: Percent of Grant Subaward Records Submitted to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) Later than Required



Source: GAO analysis of USAspending.gov data from October 1, 2010, to August 1, 2023. | GAO-24-106237

Note: A “subaward” is an award provided by a pass-through entity to a subrecipient to carry out part of a federal award. Grant subawards cover subawards that are made under federal grant awards. The term does not include subawards made under other forms of federal financial assistance awards (i.e., loans) or subawards made under federal contracts (subcontracts). COVID-19 grant subawards refer to subawards reported to USAspending.gov through Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) that were made after April 1, 2020, and are associated with a prime award that was given a Disaster Emergency Funding Code to indicate that it received pandemic funding.

GSA officials told us that they plan to address known reporting challenges with FSRS, the website where prime recipients report subaward data to USAspending.gov, as part of their plan to modernize several legacy systems associated with the Integrated Award Environment (IAE) and the SAM website.²⁵ While the time frame and project plan for modernizing FSRS have not yet been developed, GSA officials told us that FSRS is the next system they will modernize. However, they added that modernizing FSRS or building a successor system could take several

²⁵IAE is a government-wide initiative administered by GSA’s Federal Acquisition Service within the Technology Transformation Services. This multiyear modernization effort plans to integrate the capabilities, which existed in GSA’s portfolio of legacy systems, including FSRS, into SAM.

years once started. In addition to addressing known reporting challenges, GSA officials stated that any successor site to FSRS would be developed using an agile software development framework that should improve navigation, make reporting requirements clearer, and reduce reporting burden for prime recipients.²⁶ However, GSA officials were unable to specify exactly how their modernization efforts would address the data-quality challenges we observed, such as preventing prime recipients from reporting impossibly high subaward amounts, or when these efforts would begin.

While the current version of FSRS includes some built-in data entry tools, such as mandatory data fields and data formatting checks, there are few validation tests or warnings to alert prime recipients about potential data-entry errors during the submission process. According to GSA officials, FSRS has mandatory fields—which ensure that certain fields are completed before prime recipients submit subaward records—and automatic formatting checks. These mandatory fields ensure that the data submitted in specific fields are in the appropriate type, such as numeric, non-numeric, or date formats. GSA officials also stated that they have controls to prevent prime recipients from editing the prepopulated data, which FSRS sources from other government-wide reporting system, such as SAM.

However, GSA officials stated that FSRS does not currently conduct robust data validations—or automatic checks to detect likely errors or omissions in the submitted data—that prime recipients report to FSRS. GSA officials told us that the lack of robust validations is because they initially developed FSRS to support the collection of subaward data for federal spending transparency purposes and, by policy, all subaward data reported in FSRS is displayed in USAspending.gov. These officials also stated that GSA's role, as FSRS's administrator, is to ensure that subaward data are captured, stored, and available for their intended use, so they do not have the authority to edit the subaward data entered into FSRS by prime recipients.

While prime recipients are primarily responsible for the quality of the subaward data they submit, additional data validation tests could better

²⁶Agile software development is characterized by iterative product development and delivery; that is, development of software in iterations that are being continuously evaluated on their functionality, quality, and customer satisfaction. For more information on agile software development, see GAO, *Agile Assessment Guide: Best Practices for Agile Adoption and Implementation*, [GAO-20-590G](#) (Washington, D.C.: Sept. 28, 2020).

support data quality by flagging more potential errors prime award recipients can correct before the subaward data are displayed on USAspending.gov. For example, if a prime recipient entered a subaward amount that exceeded the amount of the associated prime award, the system could alert the prime recipient and ask the recipient to confirm whether the amount they entered is correct.

GAO's *Federal Information System Controls Audit Manual* (FISCAM) highlights the importance of constructing robust controls within data systems to ensure the quality of data collected.²⁷ Specifically, FISCAM emphasizes the importance of designing and implementing user and application controls to assure that data input into an information system are complete, accurate, and valid. Generally, system owners should build automatic checks directly into the application to limit the number of errors that users input into an application. One of the purposes of the DATA Act is to enable taxpayers and policy makers to effectively track federal spending. Prime recipients could use these checks to help identify and correct mistakes as they are reporting, such as impossibly large subaward amounts or incorrect data. Without specific documented plans in place for GSA to address known subaward data quality challenges, these data quality limitations may persist, which would limit the transparency and usefulness of subaward data to Congress, the public, and federal agencies.

Likewise, prime recipients rely on the currently available guidance that GSA provides to help them report data to the FSRs system. GSA provides several online resources to prime recipients that use FSRs, such as a Frequently Asked Questions page, a demonstration video, and a downloadable user guide. GSA officials stated that they update the downloadable user guides any time there are significant changes. For example, GSA updated the user guide in March 2022 and April 2023 to account for changes associated with the government-wide transition from the DUNS identification number to UEI.

However, we found that the current directions for users do not address many grant subaward data quality challenges on USAspending.gov, such as duplicative grant subawards. Specifically, GSA and Treasury officials stated that the duplication of subaward records on USAspending.gov is most likely the result of prime recipient user error during the FSRs

²⁷GAO, *Federal Information System Controls Audit Manual*, [GAO-09-232G](#) (Washington, D.C.: Feb. 2, 2009).

reporting process. For example, Treasury officials told us that prime recipients could incorrectly believe that they have to maintain a running total on FSRS for the same subaward rather than just reporting each subaward action. This would result in the same record being submitted multiple times, despite no changes being made to the award.

Additionally, GSA officials told us there is a feature in the FSRS system intended to reduce prime recipient reporting burden by allowing prime recipients to copy a previous subaward report when creating a new subaward report. These officials stated that this function can be useful, for example, if a prime recipient periodically awards subawards to a recipient it works with regularly. However, if done incorrectly, officials told us that this process could lead to the prime recipient copying the old report and adding a new record to it without deleting the original report or changing copied data in the new record before submitting it, which would result in sending both the new and old subaward report to USAspending.gov as new submissions.

GSA officials told us that in their role as the FSRS administrator, they are not responsible for ensuring the quality of the subaward data or for providing exhaustive reporting guidance for prime recipients. However, GSA's *Data Quality Guidelines* states that information published by an agency must convey a sense of utility and objectivity, which means that it is useful to its intended users, and is presented in an accurate, clear, and complete manner.²⁸ In the absence of clear direction from GSA that addresses known reporting errors, prime recipients may continue to submit subaward data that are duplicative, inaccurate, and incomplete. This, in turn, could lead users of the data to draw inaccurate conclusions about where and how grant subawards are spent.

Additional Treasury Disclosures on Subaward Data Could Improve Transparency of Data Available on USAspending.gov

Treasury discloses some subaward data quality challenges on USAspending.gov, but opportunities exist to disclose additional challenges, which would increase the usefulness of subaward data available on USAspending.gov. Treasury, which administers USAspending.gov, publishes several online disclosures on the "About the Data" web page on USAspending.gov. Treasury describes two known issues with the quality of the published subaward data, including the prevalence of duplicative subaward records and inconsistent reporting of required subawards information. However, given the subaward data

²⁸GSA's *Data Quality Guidelines* can be found at <https://www.gsa.gov/reference/reports/information-quality-guidelines/data-quality-guidelines>. Accessed September 11, 2023.

quality challenges we identified—such as impossibly large subaward amounts, subaward records that were submitted after the required reporting deadlines, and subawards with missing values for data fields—additional disclosures to users would improve the transparency and usefulness of subaward data available on the website.

Moreover, we also found that the disclosures on subaward data quality currently available on USAspending.gov are not presented in close proximity to where users are likely to interact with the data, so users may be unaware of these data quality challenges. While Treasury provides some information on subaward data quality on its “About the Data” page and on the “Data Sources” page, the disclosures are not located or visible for users on web pages where they are likely to search or view subaward data, such as the “Advanced Search” or the “Data Download” web pages. We previously reported that users of USAspending.gov reported difficulties locating disclosures about data limitations on the website because this information is typically unavailable on or near the pages where users are searching for, or viewing, the data.²⁹ If users cannot easily locate data limitation disclosures, they could inadvertently draw inaccurate conclusions from the data. Adding the disclosures themselves—or links to the disclosure web page—to the web pages where users access subaward data could help users of the data better understand potential quality issues with particular data elements, and how to appropriately interpret the data. Treasury officials acknowledged that they could make the disclosures for users more prominent and accessible on web pages that include subaward data.

OMB guidance states that federal agencies are responsible for the content they disseminate and should take affirmative steps to maximize its quality, such as identifying, where appropriate, error sources affecting the data quality.³⁰ OMB guidance also states that agencies should optimize and organize online content to help the public find what they are

²⁹GAO, *Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov’s Use and Usefulness*, [GAO-22-104127](#) (Washington, D.C.: Dec. 16, 2021). We previously recommended that Treasury develop and implement approaches to make known data limitation disclosures more prominent and easily accessible to USAspending.gov users. In response, Treasury implemented several website updates that significantly improved the prominence and accessibility of information about known data limitations on USAspending.gov.

³⁰See OMB, *Delivering a Digital-First Public Experience*, M-23-22 (Washington, D.C.: Sept. 22, 2023), and *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies*, 67 Fed. Reg. 8452, 8459 (Feb. 22, 2002).

looking for as efficiently as possible, with the fewest number of steps or clicks.³¹ Additionally, Treasury's Information Quality Guidelines states that when disseminating information to the public, information should be presented within the proper context so that it is disseminated in an accurate, clear, complete, and unbiased manner.³² Until Treasury fully and transparently discloses information about data quality limitations with subaward data where users of the data will be aware of it, users of USAspending.gov may draw inaccurate conclusions based on these data.

Guidance for Agencies on Supporting Subaward Data Quality Is Unclear

OMB guidance delineates agency responsibilities for communicating and monitoring prime award recipients' subaward data reporting requirements. However, OMB guidance on agencies' role in supporting the quality of the subaward data prime award recipients report is unclear.

OMB guidance describes specific responsibilities for awarding agencies to help ensure that prime recipients are aware of, and comply with, certain subaward reporting requirements (see table 3).³³

³¹OMB M-23-22.

³²Treasury's *Information Quality Guidelines* can be found at <https://home.treasury.gov/department-of-the-treasury-information-quality-guidelines>. Accessed September 11, 2023. Treasury based these guidelines on OMB guidelines published in the *Federal Register* on September 28, 2001, January 3, 2002, and February 22, 2002. *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies*, 66 Fed. Reg. 49718 (Sept. 28, 2001); *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies*, 67 Fed. Reg. 369 (Jan. 3, 2002); and *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Republication*, 67 Fed. Reg. 8452 (Feb. 22, 2002).

³³For the purposes of this report, we did not assess whether selected agencies discussed in this objective and their grant-making offices comply with applicable laws or follow the relevant guidance for subaward reporting. Instead, we provide illustrative examples of how selected agencies oversee and monitor prime recipients to ensure they report subaward data.

Table 3: Selected Office of Management and Budget (OMB) Guidance Delineating Agency Responsibility for Subaward Reporting

Source	Awarding Agency Oversight Responsibility
2 C.F.R. § 170.220	Include subaward reporting requirements in the award terms for each grant award anticipated to equal or exceed \$30,000.
2 C.F.R. § 200.513(c)	Follow up on findings from audits of award recipients to ensure they take appropriate and timely corrective action. ^a
2 C.F.R. § 200.339	Consider imposing additional conditions or taking additional actions as appropriate if award recipients fail to comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal grant.

Source: GAO analysis of guidance. | GAO-24-106237

Note: We reviewed OMB guidance published in the Code of Federal Regulations including parts 25, 170, and 200 of Title 2, Code of Federal Regulations. These parts are contained in subtitle 2 and are considered OMB guidance. Federal agency regulations implementing the OMB guidance may give regulatory effect to the OMB guidance, to the extent that the agency regulations require compliance with all or portions of the guidance. 2 C.F.R. § 1.105. For the purposes of this report, when we refer to “OMB guidance” we include the guidance included in 2 C.F.R. parts 25, 170, 200.

^aNonfederal entities that expend \$750,000 or more in federal awards in a fiscal year are subject to a single audit or a program-specific audit for the fiscal year. 2 C.F.R. pt. 200, subpt. F.

Officials from each of the three agencies selected for our review provided us with examples of steps they take to communicate and help ensure prime recipients comply with their subaward reporting requirements. They told us they include the requirement for prime grant award recipients to report subaward data to FSRs in the terms and conditions of the prime grant awards, and shared with us examples of the language they use in grant agreements. They also said that if audit findings from their Offices of Inspector General (OIG) or independent audit reports indicated that a prime recipient was not in compliance with the subaward reporting requirements, their agencies would work with the prime recipient to develop plans on how to address these compliance issues.³⁴ Officials from selected grant-making offices within our selected agencies shared examples of audits that had identified issues with subaward reporting or

³⁴Officials from our selected agencies told us they rely on these audits (which include single audits) to identify noncompliance with requirements. The Single Audit Act is codified, as amended, at 31 U.S.C. §§ 7501-06, and implementing OMB guidance is reprinted in 2 C.F.R. part 200. Federal award recipients that expend \$750,000 or more in federal awards in a fiscal year are required to undergo a single audit, which is an audit of an entity’s financial statements and federal awards, or a program-specific audit, for the fiscal year. 31 U.S.C. § 7502; 31 C.F.R. § 200.501.

issues with the prime recipient’s monitoring of the subrecipient, as well as examples of them working to address subaward issues.

OMB has also issued guidance to agencies to support subaward data quality, including that FSRS is the authoritative source of subaward data, that prime recipients are responsible for the quality of these data, and that agencies have responsibilities to implement processes to support subaward data quality (see table 4).

Table 4: Selected Office of Management and Budget (OMB) Guidance to Agencies Related to Subaward Data Quality

OMB Memo M-15-12	Directs agencies to require that all recipients report subaward information by Federal Award Identification Number into the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
OMB MPM-16-03	Stipulates that FSRS is the authoritative source for subaward information, and that subaward data that prime award recipients report to FSRS will flow directly to USAspending.gov with no additional actions required of agencies.
OMB Memo M-18-16	Specifies that prime recipients of federal awards are required to submit accurate data to FSRS, and that the quality of these data are the legal responsibility of the recipients. Establishes that agencies are not responsible for certifying the quality of subaward data reported by prime award recipients to the General Services Administration and made available on USAspending.gov.
OMB Memo M-21-20	Reminds agencies of their responsibilities to implement processes that support the overall quality of subaward data, including actions agencies are expected to take when recipients are noncompliant with reporting requirements.
OMB Memo M-22-12	Directs agencies to include an annual review of the quality of the financial assistance subaward data quality for all programs in their DATA Act Data Quality plans. ^a Directs agencies to implement processes that support the overall quality of subaward data, including monitoring financial assistance recipient noncompliance with reporting requirements and, when required, taking appropriate action.

Source: GAO analysis of OMB guidance. | GAO-24-106237

Note: A prime recipient is the entity that received a federal award from an awarding agency.

^aOMB Memorandum M-18-16 published on June 6, 2018, entitled “Appendix A to OMB Circular A-123, Management of Reporting and Data Integrity Risk,” calls for a Digital Accountability and Transparency Act of 2014 (DATA Act) data quality plan, among other requirements. The Data Quality Plan should cover milestones and decisions related to organizational structure, management’s responsibility to supply quality data and testing plan and identification of high-risk reported data, and actions taken to manage identified risks. Agencies were directed to review the plans annually for 3 years or until the agency determines that sufficient controls are in place to achieve the reporting objective.

Officials from our three selected agencies provided us with illustrative examples of some actions they have taken to support subaward data quality. These varied within and across agencies. For example, officials from USDA told us they check USAspending.gov data monthly for subaward amounts that exceed the associated prime award amount, which may indicate a reporting error, and pass those findings on to the

associated grant-making offices within the agency. Officials from Education told us they provide technical assistance and training to help prime recipients better understand reporting requirements and address subaward reporting issues. Officials from USDA and Education told us that these interventions could have led to a decrease in incidences of likely duplicate reports.³⁵

Officials we spoke to from our selected agencies stated that OMB guidance does not hold agencies responsible for the quality of subaward data. Specifically, they cited guidance that states the quality of subaward data is the legal responsibility of the prime recipient, and that agencies are not responsible for certifying the quality of data reported by awardees to GSA and made available on USAspending.gov.³⁶ Treasury officials we spoke to also pointed to guidance that states FSRS is the authoritative source for subaward information, and that data will continue to flow directly from FSRS to USAspending.gov with no additional actions required of agencies.³⁷ Treasury officials told us this guidance is one of the reasons they typically do not contact agencies when they identify an issue in subaward data, as they do not want to give agencies the impression they are responsible for addressing the issue.

OMB staff told us that this guidance was written to assure agencies that they are not legally responsible for the quality of subaward data that prime recipients report, and that no additional actions were needed from agencies for reporting subaward data to USAspending.gov as a result of new provisions in the DATA Act. OMB staff also told us the intent of this guidance was not to absolve agencies of their responsibilities to ensure that prime recipients comply with their reporting requirements, nor was the directive that agencies are not required to certify subaward data quality meant to establish that agencies should take no actions to support subaward reporting or data quality.

However, current OMB guidance is unclear on what processes agencies are expected to implement to support subaward data quality. Specifically, OMB M-21-20 reminds agencies of their responsibilities to implement processes that support the overall quality of subaward data, including actions agencies are expected to take when recipients are not compliant

³⁵The rate of grant subawards we identified as likely duplicates decreased from 48 percent in fiscal year 2011 to 12 percent in fiscal 2022.

³⁶OMB M-18-16.

³⁷OMB M-16-03.

with reporting requirements.³⁸ OMB M-22-12 also directs agencies to implement processes that support the overall quality of subaward data, including monitoring financial assistance recipient non-compliance with reporting requirements and, when required, taking appropriate action.³⁹ However, this guidance does not provide specific detail on what additional processes, beyond taking appropriate action when noncompliance is identified, OMB expects agencies to implement to support subaward data quality.

Likewise, OMB staff told us that while there is no requirement for awarding agencies to proactively monitor whether each prime grant award recipient is reporting subaward data, agencies should monitor prime recipient noncompliance with reporting requirements for financial assistance awards. OMB staff told us that this responsibility to monitor noncompliance with reporting requirements is based on provisions in the Uniform Guidance that agencies consider taking action when noncompliance is identified.⁴⁰ OMB staff told us that the implication of being directed to appropriately address noncompliance when it is found is that agencies should be checking for noncompliance.

However, OMB's guidance does not make it clear whether OMB intends for agencies' role in supporting subaward data quality to be limited to addressing noncompliance whenever it is found, such as through independent audits, or if OMB intends for federal agencies to support

³⁸This memorandum also emphasizes the importance of subaward reporting. It notes that OMB included this topic in its *2020 Compliance Supplement Addendum* as one of the areas auditors are required to review in COVID-19 grants and cooperative agreement programs, and that OMB plans to include this topic in future compliance supplements. OMB's Compliance Supplements are guidance for auditors, such as those conducting Single Audits, and contain information on what information should be reviewed as a part of those audits.

³⁹OMB issued this memorandum to provide guidance to agencies with responsibilities for implementing the Infrastructure Investment and Jobs Act (IIJA) programs. OMB staff told us that the direction to agencies to implement processes that support the overall quality of subaward data was applicable broadly to include agencies with no responsibilities implementing IIJA programs. Moreover, OMB staff stated that they included this language in the IIJA implementing guidance because they believed agencies needed a reminder about their role to implement processes to support subaward data quality. OMB, *Advancing Effective Stewardship of Taxpayer Resources and Outcomes in the Implementation of the Infrastructure Investment and Jobs Act*, M-22-12 (Washington, D.C.: Apr. 29, 2022).

⁴⁰If a nonfederal entity fails to comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award, the federal awarding agency or pass-through entity may impose additional conditions, as described in 2 C.F.R. § 200.208. 2 C.F.R. § 200.339.

subaward data quality through more proactive interventions and processes, such as monitoring compliance, reviewing reporting data, and conducting trainings.

Federal internal control standards highlight the importance of communicating quality information to achieve objectives. We have previously reported on the importance of clear guidance.⁴¹ Without clear expectations from OMB on agencies' role in supporting subaward data quality, agencies may not consistently or adequately support prime recipients' submission of quality subaward data. This, in turn, could result in missed opportunities to improve the transparency and usability of federal subaward spending data available to public.

Conclusions

Improving the quality of subaward data on USAspending.gov is an important step toward fulfilling the DATA Act's purpose to increase the quality and transparency of federal spending data available to the public. Addressing known reporting challenges that limit data quality by improving data entry validations, providing more user guidance, clearly disclosing known data challenges, and clarifying federal agency responsibility for supporting the quality of subaward data submitted by prime recipients would further contribute to greater federal spending transparency. Addressing these challenges will help advance the DATA Act's purpose of making quality federal spending data available to enable taxpayers and policy makers to track federal spending more effectively. Quality subaward data will also help detect and prevent fraud, waste and abuse in federal spending, and improper payments, which is particularly important during national emergencies such as the COVID-19 pandemic.

Recommendations for Executive Action

We are making a total of four recommendations, including two to GSA, one to Treasury, and one to OMB. Specifically:

The Administrator of GSA should incorporate automated data validations or other controls that will address known FSRS data quality limitations, such as incorrect award amount entries, into the design and development plan for modernizing FSRS or for a successor system (Recommendation 1).

⁴¹GAO, *VA Disability Exams: Actions Needed to Clarify Program Requirements Regarding Examiners*, [GAO-23-105787](#) (Washington, D.C.: June 15, 2023), and *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

The Administrator of GSA should provide additional guidance to help prime recipients improve the quality of their subaward data submissions, such as actions to prevent duplicative reporting (Recommendation 2).

The Secretary of the Treasury should disclose additional subaward data quality limitations on the USAspending.gov pages where users search for or view subaward data (Recommendation 3).

The Director of OMB should clarify its expectations for agencies to support the quality of subaward data reported by prime recipients (Recommendation 4).

Agency Comments

We provided a draft of this report to USDA, Education, GSA, Interior, OMB, and Treasury for review and comment. GSA and Treasury concurred with our recommendations. Education and Treasury also provided technical comments, which we incorporated as appropriate. GSA and Treasury also provided written comments, which are reproduced in appendix III and IV, respectively. USDA, Interior, and OMB did not have any comments on this report.

We are sending copies of this report to relevant congressional committees; the Secretary of the Treasury; the Director of the Office of Management and Budget; the Administrator of the General Services Administration; the Secretary of Agriculture; the Secretary of the Interior; and the Secretary of Education. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have questions about this report, please contact me at (202) 512-6806 or ArkinJ@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.



Jeff Arkin
Director, Strategic Issues

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The Honorable Jason Smith
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The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
House of Representatives

Appendix I: Objectives, Scope, and Methodology

This report (1) assesses the quality of grant subaward data available on USAspending.gov, including COVID-19-related awards; and (2) examines the extent to which guidance governing subaward reporting support the quality of the subaward data available on USAspending.gov.

To assess the quality of grant subaward data available on USAspending.gov, including COVID-19-related awards, we conducted a series of tests on grant subaward data that were available to be downloaded from USAspending.gov. We downloaded all of the nearly 6 million reported grant subaward records available in March 2023 for a preliminary analysis to guide our investigation, and later re-ran similar tests (adding and excluding some analyses based on our preliminary findings) with more recent data in August 2023. This second analysis was limited to grant subaward records reported in fiscal year 2011 and later, as the requirement to report subaward data to USAspending.gov via the Federal Funding Accountability and Transparency Act of 2006 (FFATA) Subaward Reporting System (FSRS) took effect on October 1, 2010.

In our analysis, we compared the subaward action date (the date the award was made) to the subaward report date (the date the award was reported in FSRS). Subawards are required to be reported to FSRS by the end of the month following the month in which the award was made. Thus, we could assess how frequently the records on USAspending.gov met, or did not meet, that requirement. We also tested how many subawards records had blank cells for several required fields. In addition, we designed a test for the subaward award description field to identify records in which the field was not blank, but likely did not meet the standard of being a brief description of the award (such as having fewer than five characters or containing no letters). We reviewed the data to identify some instances of obvious errors in the data available. We did not have the underlying source records to compare to the USAspending.gov data, so we could not compare reported values to authoritative sources. Instead, we identified illustrative examples of instances in which the subaward data were likely inaccurate. This included subawards with amounts larger than their associated prime grant awards, subawards that had the exact same award identification number and award amount, and subawards with reported award amounts too large to be possible.

We also reviewed documents that describe the process, timing, and source systems of the subaward data displayed on USAspending.gov and met with officials from the General Services Administration (GSA) and the Department of the Treasury—the agencies that administer these

systems—to confirm our understanding of the process flow and data sources for subaward data.

In addition, we reviewed published reports from the Pandemic Response Accountability Committee and federal agency Offices of Inspector General (OIG) in order to describe and provide additional insight into the challenges that could affect the quality of subaward data made available to the public through USAspending.gov.

To examine the extent to which guidance governing subaward reporting support the quality of the subaward data available on USAspending.gov, we reviewed the legal framework that governs subaward reporting. We also reviewed guidance that directs awarding agencies and recipients about their subaward reporting responsibilities. We met with GSA and Treasury officials to discuss their roles in subaward data administration and met with Office of Management and Budget (OMB) staff to discuss relevant subaward reporting guidance OMB has issued. We compared relevant OMB guidance against federal internal control standards. We determined that the information and communication component of Standards for Internal Control in the Federal Government—specifically the underlying principles that management should externally communicate the necessary quality information to achieve their objectives—were significant to this objective.¹

We also selected three federal grant-making agencies to provide us with their experiences with subaward reporting and data based on (1) the amount of COVID-19 funding obligated between April 2020 and September 2022 for awards that were tagged with a disaster emergency fund code (DEFC), relative to the agency’s overall obligations; (2) agencies overall USAspending.gov data quality score as assigned by their respective OIG; (3) the number of subawards associated with prime awards made by the agency in fiscal year 2022; and (4) the number of awards made to Tribal, state, local, and territorial governments in fiscal

¹GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

year 2022.² The three grant-making agencies—the Departments of Agriculture, Education, and the Interior—were selected to provide a range of experiences within each of these selection criteria.

We interviewed grant-making officials from the three selected agencies about their specific subaward experiences to identify system and reporting challenges that could limit the quality of subaward data. We reviewed subaward data, grant award documents, and audit findings specific to these agencies. We also chose three programs that each selected agency administers that received pandemic funding based on the low number of subawards reported to USAspending.gov for prime grant awards that received pandemic funding under those programs. We requested that the grant-making offices that administer those programs provide us additional data and context on the subawards made under those programs. For the purposes of this report, we did not assess whether selected agencies and their grant-making offices complied with applicable laws or followed the relevant guidance for subaward reporting. Instead, we provided illustrative examples of how selected agencies oversee and monitor prime recipients to ensure they report subaward data. We did review whether some USAspending.gov data submissions broadly complied with certain reporting guidance.

We conducted this performance audit from September 2022 to November 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

²COVID-19 obligations displayed on USAspending.gov include all covered funds as defined in the CARES Act that have been tagged with a disaster emergency fund code (DEFC) including DEFC “L” -PL 116-123, designated as emergency, DEFC “M” -PL 116-127, designated as emergency, DEFC “N” -PL 116-136 (CARES Act), designated as emergency, DEFC “O” -PL 116-136 (CARES Act), not designated as emergency. CARES Act, Pub. L. No. 116-136, § 15011, 134 Stat. 281, 541 (2020). Inspectors General for 51 agencies reviewed and graded the overall quality of their agencies’ data submissions to USAspending.gov (see GAO, *OIGs Reported That Quality of Agency-Submitted Data Varied, and Most Recommended Improvements*, [GAO-20-540](#) (Washington, D.C.: July 9, 2020)).

Appendix II: Subaward Data Elements on USAspending.gov

Table 5: Subaward Data Elements on USAspending.gov

Data element	Description	Source
Subaward Identification Information		
Subaward type	The type of subaward (either contract subaward or grant subaward)	Entered into the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) by Prime Recipient
Subaward number	A non-unique identifying number assigned by the prime awardee organization to facilitate the tracking of its subawards	Entered into FSRS by Prime Recipient
Subaward FSRS report year	The year in which a given report in FSRS was published by the prime awardee	FSRS System Generated
Subaward FSRS report month	The month in which a given report in FSRS was published by the prime awardee	FSRS System Generated
Subaward FSRS report Identification	Unique 32-character identifier for a report in FSRS that can be used to easily navigate to the report within that system	FSRS System Generated
Subaward Obligation Dollar Value		
Subaward amount	The total amount being awarded to the subaward recipient	Entered into FSRS by Prime Recipient
Subaward Dates		
Subaward action date	The date the action being reported was issued and signed by the government, or a binding agreement was reached	Entered into FSRS by Prime Recipient
Subaward Recipient Information		
Subawardee Unique Entity Identifier (UEI)	The UEI for the subaward recipient	Entered into FSRS by Prime Recipient
Subawardee name	The name of the subaward recipient that relates to the subaward recipient unique identifier	Derived from subawardee UEI (pulled from the System for Award Management (SAM)) ^a
Subawardee doing business as name	The doing business as name of the contractor address	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee parent UEI	The UEI for the ultimate parent entity of a subaward recipient	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee parent name	The name of the ultimate parent entity of the subaward recipient	Derived from parent UEI (pulled from SAM) ^a
Subawardee country name	The name corresponding to the country code	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee country code	Code for the country in which the awardee or recipient is located, using the International Standard for country codes	Derived from subawardee country name
Subawardee address line	First line of the awardee or recipient's legal business address where the office represented by the UEI is located	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee city name	Name of the city in which the awardee or recipient's legal business address is located	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee state name	State where the awardee or recipient is located	Derived from subawardee UEI (pulled from SAM) ^a

**Appendix II: Subaward Data Elements on
USAspending.gov**

Data element	Description	Source
Subawardee state code	United States Postal Service (USPS) two-letter abbreviation for the state or territory in which the awardee or recipient's legal business address is located	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee zip code	USPS zoning code	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee congressional district	The congressional district in which the awardee or recipient is located	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee foreign postal code	For foreign recipients only: foreign postal code in which the awardee or recipient's legal business address is located	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee business types	Comma separated list representing subrecipient business types	Derived from subawardee UEI (pulled from SAM) ^a
Subaward Place of Performance		
Subaward primary place of performance city name	The name of the city where the predominant performance of the subaward will be accomplished	Entered into FSRS by Prime Recipient
Subaward primary place of performance state name	The name of the state or territory where the predominant performance of the subaward will be accomplished	Entered into FSRS by Prime Recipient
Subaward primary place of performance state code	USPS two-letter abbreviation for the state or territory indicating where the predominant performance of the subaward will be accomplished	Derived from primary place of performance state name
Subaward primary place of performance address zip code	United States ZIP code (five digits) linked with the additional +4 digits, identifying where the predominant performance of the subaward will be accomplished	Entered into FSRS by Prime Recipient
Subaward primary place of performance congressional district	United States congressional district where the predominant performance of the subaward will be accomplished	Derived from primary place of performance zip code
Subaward primary place of performance country name	Name of the country represented by the country code where the predominant performance of the subaward will be accomplished	Entered into FSRS by Prime Recipient
Subaward primary place of performance country code	Country code where the predominant performance of the subaward will be accomplished	Derived from primary place of performance country name
Key Subaward Information		
Subaward description	A brief description of the purpose of the award	Entered into FSRS by Prime Recipient
Subawardee Executive Compensation Information		
Subawardee highly compensated officer name	The name of an individual identified as one of the five most highly compensated "Executives"	Derived from subawardee UEI (pulled from SAM) ^a
Subawardee highly compensated officer amount	The cash and noncash dollar value earned by the one of the five most highly compensated "Executives" during the subawardee's preceding fiscal year	Derived from subawardee UEI (pulled from SAM) ^a
Transaction Information		
Subaward FSRS report last modified date	The last modified date captures the change date	FSRS System Generated

Source: GAO Analysis of Department of the Treasury and FSRS documentation. | GAO-24-106237

^aAccording to GSA officials, subrecipients do not have to complete the SAM registration process beyond getting a UEI number. In these cases, FSRS cannot prepopulate data from other government systems, such as SAM, and the prime recipient must complete those sections of the report manually to complete the report for submission.

Appendix III: Comments from the General Services Administration

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The Administrator

November 2, 2023

The Honorable Gene L. Dodaro
Comptroller General of the
United States
U.S. Government Accountability Office
Washington, DC 20548

Dear Comptroller General:

Thank you for the opportunity to review and comment on the draft report *Federal Spending Transparency Opportunities Exist to Improve COVID-19 and Other Grant Subaward Data on USAspending.gov*, Report Number GAO-24-106237, dated November 2023.

GSA concurs with GAO's recommendations; further details are below. We appreciate GAO's review and oversight. If you have any additional questions or concerns, please do not hesitate to contact me, or Gianelle E. Rivera, Associate Administrator, Office of Congressional and Intergovernmental Affairs, at (202) 501-0563.

Sincerely,

A handwritten signature in blue ink that reads "Robin Carnahan".

Robin Carnahan
Administrator

cc: Jeff Arkin, GAO, Director, Strategic Issues

U.S. General Services Administration
1800 F Street NW
Washington, DC 20405
www.gsa.gov

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Recommendation 1: The Administrator of GSA should incorporate automated data validations or other controls that will address known FSRS data quality limitations, such as incorrect award amount entries, into the design and development plan for modernizing FSRS or for a successor system.

GSA concurs with recommendation 001. Prime recipients do sometimes enter incorrect subaward data. GSA will coordinate with the system's interagency governance on improved data validations and controls to improve data validations and controls within the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) modernization as can reasonably be accomplished given the nature of reporting and various permutations that exist for prime recipients. Based on the types of reporting issues identified by GAO, this may take the form of warnings to data entry users instead of hard stops on data entry, since legitimate use cases do exist within the GAO identified anomalies.

Recommendation 2: The Administrator of GSA should provide additional guidance to help prime recipients improve the quality of their subaward data submissions, such as actions to prevent duplicative reporting.

GSA concurs with recommendation 002. GSA will take opportunities to help prime recipients improve the quality of their subaward data reporting and avoid duplicative reporting through help content, support, and the self-service knowledge base.

Appendix IV: Comments from the Department of the Treasury



DEPARTMENT OF THE TREASURY WASHINGTON, D.C.

November 3, 2023

Jeffrey Arkin
Director, Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Arkin:

Thank you for the opportunity to review the Government Accountability Office's (GAO) draft report entitled *Federal Spending Transparency: Opportunities Exist to Improve COVID-19 and Other Grant Subaward Data on USAspending.gov*. The Draft Report assesses the quality of grant subaward data that the Department of the Treasury (Treasury) displays on USAspending.gov based on other agency source systems and up-stream processes.

We appreciate GAO's observation in the Draft Report noting that Treasury has already disclosed several subaward data quality limitations on USAspending's "About the Data" and "Data Sources" web pages, and we accept the recommendation to provide additional, more targeted disclosures to increase the transparency and usefulness of subaward data.

We also appreciate that the Draft Report acknowledges that further policy guidance and system improvements upstream in the subaward reporting process are necessary in order to address the challenges that limit data quality, and we look forward to those improvements.

Thank you for the opportunity to review and comment on the Draft Report. We look forward to working with you and your staff as we fulfill our ongoing commitment to improve federal financial spending transparency.

Sincerely,

**Renata M.
Miskell**

Digitally signed by Renata
M. Miskell
Date: 2023.11.03 10:08:49
-04'00'

Renata Miskell
Deputy Assistant Secretary
Accounting Policy and Financial Transparency

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

Jeff Arkin, (202) 512-6806 or arkinj@gao.gov

Staff Acknowledgments

In addition to the contact named above, Kathleen M. Drennan (Assistant Director), Samuel A. Gaffigan (Analyst-in-Charge), Elise K. Beisecker, Virginia A. Chanley, Ann Czapiewski, Samantha Lalisian, Amalia Konstas, Jennifer M. Stavros-Turner, and Christopher Woika made key contributions to this report.

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