

# GAO Highlights

Highlights of [GAO-20-75](#), a report to congressional addressees

## Why GAO Did This Study

The DATA Act requires federal agencies to disclose roughly \$4 trillion in annual federal spending and link this spending information to federal program activities so that policymakers and the public can more effectively track federal spending through its life cycle. The act also requires OMB and Treasury to establish data standards to enable consistent reporting of agency spending. The DATA Act includes a provision for GAO to report on the quality of the data collected and made available through USAspending.gov.

Specifically, this report addresses: (1) the timeliness, completeness, and accuracy of the data, and the implementation and use of data standards; and (2) progress made in developing a data governance structure consistent with key practices, and how it affects data quality. GAO examined a projectable government-wide sample of Q4 FY2018 spending data from a Treasury database that populates data on USAspending.gov by comparing them to agency source records and other sources. GAO also compared the results of Q4 2018 with results from its previous review of Q2 FY2017 data.

## What GAO Recommends

GAO maintains that OMB and Treasury should address prior recommendations on monitoring agency submissions, implementing data standards, disclosing data limitations, and developing a robust data governance structure. In addition, GAO makes two new recommendations to Treasury regarding disclosing on USAspending.gov specific known data limitations. Treasury agreed with GAO's recommendations.

View [GAO-20-75](#). For more information, contact Michelle Sager at (202) 512-6806 or [sagerm@gao.gov](mailto:sagerm@gao.gov), and Paula M. Rascona at (202) 512-9816 or [rasconap@gao.gov](mailto:rasconap@gao.gov)

November 2019

## DATA ACT

### Quality of Data Submissions Has Improved but Further Action Is Needed to Disclose Known Data Limitations

#### What GAO Found

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires federal agencies to report spending data to USAspending.gov, a public-facing website. A total of 96 federal agencies submitted required spending data for quarter four of fiscal year 2018 (Q4 FY2018). GAO examined the quality of these data and compared the results with the results of its prior review of quarter two of fiscal year 2017 (Q2 FY2017) data, as appropriate. GAO identified improvements in overall data quality, but challenges remain for completeness, accuracy, use of data standards, disclosure of data limitations, and overall data governance.

**Completeness.** The number of agencies, agency components, and programs that submitted data increased compared to Q2 FY2017. For example, 11 agencies did not submit data in Q4 FY2018, compared to 28 in Q2 FY2017. Awards for 39 financial assistance programs were omitted from the data in Q4 FY2018, compared to 160 financial assistance programs in Q2 FY2017.

**Accuracy.** Based on a projectable governmentwide sample, GAO found that data accuracy for Q4 FY2018—measured as consistency between reported data and agency source records or other authoritative sources and applicable laws and reporting standards—improved for both budgetary and award transactions. GAO estimates with 95 percent confidence that between 84 and 96 percent of the budgetary transactions and between 24 and 34 percent of the award transactions were fully consistent for all applicable data elements. In Q2 FY2017, GAO estimated that 56 to 75 percent of budget transactions and 0 to 1 percent of award transactions were fully consistent.

**Use of data standards.** GAO continued to identify challenges related to the implementation and use of two data elements—*Award Description* and *Primary Place of Performance Address*—that are particularly important to achieving the DATA Act's transparency goals. GAO found that agencies continue to differ in how they interpret and apply The Office of Management and Budget's (OMB) standard definitions for these data elements. As a result, data on USAspending.gov are not always comparable, and in some cases it is difficult for users to understand the purpose of an award or to identify the location where the performance of the award occurred.

**USAspending.gov presentation.** GAO identified known data limitations that were not fully disclosed on USAspending.gov. For example, the 90-day delay for inclusion of Department of Defense procurement data is not clearly communicated. In addition, although the website provides a total figure for unreported spending it is unclear whether it includes the 11 agencies that did not submit data. Not knowing this information could lead users of USAspending.gov to inadvertently draw inaccurate conclusions from the data.

**Data governance.** OMB and the Department of the Treasury (Treasury) have established some procedures for governing the data standards established under the DATA Act, but procedures for enforcing the consistent use of established data standards have yet to be developed. Persistent challenges related to how agencies interpret and apply data standards underscore GAO's prior recommendations on establishing a governance structure that ensures the integrity of these standards.