FEDERAL AGENCY COMPLIANCE WITH THE DATA ACT

STAFF REPORT

PERMANENT SUBCOMMITTEE ON INVESTIGATIONS

UNITED STATES SENATE
# FEDERAL AGENCY COMPLIANCE WITH THE DATA ACT

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I. EXECUTIVE SUMMARY

In 1804, President Thomas Jefferson told the U.S. Department of the Treasury Secretary Albert Gallatin that the federal government’s finances had become too complex for the U.S. Congress and the public to understand, thus obscuring waste and permitting excessive increases in spending and debt.\(^1\) Jefferson wanted the scattered “scrap & fragments” of the Treasury Department’s accounts combined into “one batch” or a “consolidated mass.”\(^2\) More than 200 years later, Jefferson’s vision could be within reach. In May 2017, the Treasury Department compiled the first-ever single, unified data set containing information that, in theory, would present a complete picture of federal government spending.\(^3\) Efforts in recent years to make this information publicly available were built on the idea that transparency encourages effective and efficient government spending, and that taxpayers are entitled to fully understand the federal government they fund through their tax dollars. While federal agencies have made positive strides in collecting and presenting their spending data, in practice, a great deal of work remains to ensure the information is complete, accurate, and timely.

A number of factors continue to hinder the federal government’s ability to uniformly report spending data—in particular, the amount of spending and the complexity of the federal government. In fiscal year 2017, for example, the government spent $3.98 trillion across the 96 agencies\(^4\) that comprise the executive branch.\(^5\) Further complicating the ability to uniformly report spending data, each agency operates independently with its own systems, metrics, and standards to track and publish spending data.\(^6\) While the White House and Congress make decisions about and track spending government-wide through the annual budget and appropriations process, each federal agency tracks what they spend internally.

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\(^1\) Letter from Thomas Jefferson, President of the U.S., to Albert Gallatin, Sec’y of the Treasury (Apr. 1, 1802), https://memory.loc.gov/service/mss/mtj//mtj1/026/026_0004_0005.pdf; see Hudson Hollister, This Data Set Took Six Years to Create. Worth Every Moment, DATA COAL. (May 9, 2017), https://www.datacoalition.org/this-data-set-took-six-years-to-create-worth-every-moment/.

\(^2\) Id.

\(^3\) Hudson Hollister, This Data Set Took Six Years to Create. Worth Every Moment, DATA COAL. (May 9, 2017), https://www.datacoalition.org/this-data-set-took-six-years-to-create-worth-every-moment/.


\(^5\) “Agencies” is used in this report to refer collectively to federal departments, independent agencies, and government corporations that submitted spending data to USAspending.gov.

through individualized and complex accounting methods and systems. Recent attempts to track and standardize reporting reveal issues with data inaccuracy and completeness across nearly every federal agency. And with spending at historic levels, the need to track spending data across the federal government is more important than ever.

Congress embarked on its first attempt at standardizing spending data in 2002 with the E-government Act that intended to “enhance the access to and delivery of government information and services.” Later, in 2006, Congress took additional steps with the Federal Funding Accountability and Transparency Act (“FFATA”) to standardize the reporting of more comprehensive federal spending data to provide accurate and transparent information on a publicly-available website, USAspending.gov. And more recently, under the Digital Accountability and Transparency Act of 2014 (“DATA Act”), Congress directed federal agencies to start reporting data in a cohesive and manageable way to the Treasury Department. The DATA Act required federal agencies to report spending in real time down to the location by congressional district by May 9, 2017. The intended result would be a central depository for government-wide spending readily available for the public to review.

As federal agencies implemented the DATA Act, most experienced significant complications in providing accurate data for just one snapshot in time: spending data for fiscal year 2017’s second quarter (“Q2 2017”). The Subcommittee examined 25 federal agencies, representing roughly 77 percent of all federal spending for FY 2017, responsible for submitting complete, accurate, and timely spending data to the Treasury Department for display on USAspending.gov. Based on the Subcommittee’s review of Inspector General (“IG”) reports for these 25 federal agencies, at least 55 percent of the spending data submitted to USAspending.gov—submissions representing roughly $240 billion (out of $779 billion)—was incomplete, inaccurate, or both. Inaccurate spending data frustrates the purpose of the DATA Act: a user friendly search engine detailing government-wide spending.

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7 Hudson Hollister, This Data Set Took Six Years to Create. Worth Every Moment, DATA COAL. (May 9, 2017), https://www.datacoalition.org/this-data-set-took-six-years-to-create-worth-every-moment/.
11 Id.
12 This figure does not account for data labeled as “Unreported Data” on USAspending.gov. Unreported Data accounts for 22% of FY2017 spending data published on USAspending.gov.
The chart below shows each agency’s error rate for its Q2 2017 data submissions, and the Subcommittee’s determination of the incorrectly reported data to USAspending.gov.

<table>
<thead>
<tr>
<th>Agency</th>
<th>Error Rate</th>
<th>Q2 2017 Financial and Award Data&lt;sup&gt;14&lt;/sup&gt;</th>
<th>Total Incorrectly Reported to USAspending.gov&lt;sup&gt;15&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSA</td>
<td>36.9%</td>
<td>$248,077,220,903</td>
<td>$91,540,494,513</td>
</tr>
<tr>
<td>HUD</td>
<td>Could not test&lt;sup&gt;16&lt;/sup&gt;</td>
<td>$39,600,000,000</td>
<td>$39,600,000,000</td>
</tr>
<tr>
<td>Agriculture</td>
<td>97.1%</td>
<td>$38,964,000,000</td>
<td>$37,834,044,000</td>
</tr>
<tr>
<td>VA</td>
<td>60%</td>
<td>$61,354,996,332</td>
<td>$36,812,997,799</td>
</tr>
<tr>
<td>DOT</td>
<td>Could not test&lt;sup&gt;17&lt;/sup&gt;</td>
<td>$5,182,810,992</td>
<td>$5,182,810,992</td>
</tr>
<tr>
<td>Energy</td>
<td>100%</td>
<td>$4,101,229,733</td>
<td>$4,101,229,733</td>
</tr>
<tr>
<td>DHS</td>
<td>64%</td>
<td>$5,313,193,672</td>
<td>$3,400,443,950</td>
</tr>
<tr>
<td>State</td>
<td>83.6%</td>
<td>$3,795,080,336</td>
<td>$3,172,687,161</td>
</tr>
<tr>
<td>NASA</td>
<td>57%</td>
<td>$3,692,766,298</td>
<td>$2,104,876,790</td>
</tr>
</tbody>
</table>

<sup>14</sup> Q2 2017 spending figures were produced to the Subcommittee by the agencies and IGs or taken from IG DATA Act reports. Following the FAEC DATA Act Working Group: Inspectors General Guide to Compliance Under the DATA Act, the Subcommittee relied on files D1 and D2 when an IG could not provide a File C figure.

<sup>15</sup> The Subcommittee obtained agency error rate based on IG reporting of statistically valid samples from agency DATA Act submissions. Multiplying the agency’s error rate by the agency’s Q2 2017 spending produced the amount each agency incorrectly reported to USAspending.gov.

<sup>16</sup> Email from Office of Inspector General, U.S. Department of Housing and Urban Development, to Subcommittee staff, (Apr. 6, 2018) (On file with Subcommittee) (The HUD IG “did not report error percentages because the audit scope limitation.”)

<sup>17</sup> Email from Office of the Inspector General, U.S. Department of Transportation, to Subcommittee staff (April 10, 2018) (On file with the Subcommittee) (The DOT IG “could not assess the accuracy rate because of unresolved data reliability issues associated with a primary system we were using to assess the data.”).
<table>
<thead>
<tr>
<th>Agency</th>
<th>Budget Percent</th>
<th>Budget Actual</th>
<th>Budget Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>Justice</td>
<td>89.6%</td>
<td>$9,400,000,00018</td>
<td>$8,422,400,000</td>
</tr>
<tr>
<td>GSA</td>
<td>54.6%</td>
<td>$2,657,055,023</td>
<td>$1,450,752,043</td>
</tr>
<tr>
<td>OPM</td>
<td>1.3%</td>
<td>$159,359,16819</td>
<td>$2,071,669</td>
</tr>
<tr>
<td>Interior</td>
<td>37.6%</td>
<td>$2,745,131,731</td>
<td>$1,032,169,530</td>
</tr>
<tr>
<td>HHS</td>
<td>.3%</td>
<td>$333,000,000,000</td>
<td>$999,000,000</td>
</tr>
<tr>
<td>Defense</td>
<td>100%</td>
<td>$990,100,000</td>
<td>$990,100,000</td>
</tr>
<tr>
<td>Treasury</td>
<td>96.2%</td>
<td>$711,803,354</td>
<td>$684,754,827</td>
</tr>
<tr>
<td>Commerce</td>
<td>64.3%</td>
<td>$936,175,503</td>
<td>$601,960,848</td>
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<tr>
<td>Science Foundation</td>
<td>62.2%</td>
<td>$930,008,596</td>
<td>$578,465,347</td>
</tr>
<tr>
<td>Labor</td>
<td>76.8%</td>
<td>$571,390,543</td>
<td>$438,827,937</td>
</tr>
<tr>
<td>Education</td>
<td>2.8%</td>
<td>$12,035,006,875</td>
<td>$336,980,193</td>
</tr>
<tr>
<td>IRS</td>
<td>97%</td>
<td>$332,607,474</td>
<td>$322,629,250</td>
</tr>
<tr>
<td>USAID</td>
<td>8.3%</td>
<td>$3,816,398,303</td>
<td>$316,761,059</td>
</tr>
<tr>
<td>Nuclear Regulatory Commission</td>
<td>54%</td>
<td>$477,775,111</td>
<td>$257,998,560</td>
</tr>
<tr>
<td>SBA</td>
<td>32.3%</td>
<td>$66,307,161</td>
<td>$21,417,213</td>
</tr>
<tr>
<td>EPA</td>
<td>0%</td>
<td>$628,478,907</td>
<td>$0</td>
</tr>
</tbody>
</table>

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18 Email from Office of Legislative Affairs, U.S. Department of Justice, (Jul. 19, 2018).
19 Email from Office of Legislative and Intergovernmental Affairs, U.S. Office of Personnel Management, to Subcommittee staff (July 27, 2018) (on file with Subcommittee) (“File C totaling $159,359,168.72 is the spending number for Quarter 2 FY 2017, and does not include Quarter 1 data”).
There are also problems with the USAspending.gov website. The website is internally inconsistent with users getting different results depending on how they conduct their search. Spending data searched and reviewed through the “Spending Explorer” section can be different from spending data a user finds using the “Award” section of the website.

Given these issues with the website and that the IGs found that over half of the data submitted to USAspending.gov was inaccurate, the Subcommittee finds the website does not currently fulfill its legislative mandate as a reliable source of government-wide spending. The executive branch, and specifically the Treasury Department, must work to ensure the spending information found on USAspending.gov is both accurate and reliable.

A. The Subcommittee’s Review

The DATA Act required IGs to review and analyze a statistically valid sample of spending data submitted by each respective agency.\(^{21}\) The law mandated that IGs review Q2 2017 spending data for completeness, timeliness, quality, and accuracy.\(^{22}\) IGs were required to publish their reports by November 8, 2017.\(^{23}\) This report draws on the findings of those reports. The Subcommittee also reviewed additional data and documents from IGs and federal agencies to supplement the IGs’ findings and conclusions. Finally, the Subcommittee reviewed USAspending.gov to develop its own findings and conclusions regarding the reliability of the website and internal consistency.

B. Findings of Fact and Recommendations

Findings of Fact

(1) The current version of USAspending.gov fails to achieve its legislative mandate as a user-friendly website with accurate, consistent, and reliable data on government-wide spending for taxpayers and policy makers.

(2) USAspending.gov spending data is internally inconsistent. Users will get different results for a particular program or agency depending on how they

\(^{20}\) Percentage was calculated by averaging the percentage errors rates calculated by the various IG offices. This average does not account for HUD and DOT.


\(^{22}\) Id.

\(^{23}\) Id.
conduct their search. Initiating a search in the “Award Search” section of the
website can produce a different spending amount than initiating a search for
the same program in the “Spending Explorer” section of the website.

(3) Twenty-five IG reports reviewed by the Subcommittee found over half of the
data submitted to USAspending.gov for Q2 2017—roughly $240 billion in
spending—was inaccurate.

(4) The Treasury Department was responsible for ensuring that all agencies
submit accurate spending data to USAspending.gov on a timely basis, yet 96
percent of the Treasury Department’s own Q2 2017 submission was
inaccurate.24

(5) Of the 78 agencies the Government Accountability Office (“GAO”) examined,
thirteen agencies, including the Departments of Defense (“DOD”) and
Agriculture (“USDA”), did not submit spending data to USAspending.gov
before the statutorily required deadline of May 9, 2017.25

(6) In June 2018, OMB and the Treasury Department updated agency guidance
for submitted data to USAspending.gov that could lead to continued
inaccurate DATA Act submissions.

(7) Other IG reports highlighted shortcomings of certain agencies:

• The State Department was unable to certify that data for “15,898
transactions that originated at overseas posts was ‘valid and reliable.’”26
These transactions amounted to $199,585,866 in Q2 2017 spending. The
State Department IG was “unable to assess the accuracy, completeness,
timeliness, and quality of the data related to overseas transactions.”27

• The Department of Housing and Urban Development (“HUD”)“underreported a total of $17.9 billion in incurred obligations.” Most of these
events were attributable to the Federal Housing Administration.

24 Email from Office of the Treasury Department Inspector General to Subcommittee staff (Apr. 3,
2018) (on file with Subcommittee).
25 U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve
Completeness and Accuracy of Spending Data and Disclose Limitations (Nov. 8, 2017).
26 Office of the Inspector General, U.S. Department of State, AUD-FM-18-03, Audit of the
Department of State’s Implementation of the Digital Accountability and Transparency Act of 2014
(Nov. 2017).
27 Id. at 7.
• HUD and Department of Transportation ("DOT") IGs reported that they could not determine error rates for the accuracy of their agencies' submissions due to errors associated with the DATA Act Broker, run by the Treasury Department and the failure to complete a proper review of the supporting documentation.

• The DOT IG was “unable to assess the accuracy or overall quality of DOT’s submission” and “any additional work to test accuracy ... may not provide meaningful results” for the over $5 billion in DOT spending data.28

• The DOD and Department of Energy ("DOE") IGs determined that 100 percent of DOD’s and DOE’s award and financial data was incorrectly reported or not reported to USAspending.gov.

• The DOD IG stated DOD spending data displayed on USAspending.gov was “inconsistent and unreliable” to members of Congress and the public. Importantly, the DOD IG warned that “Policymakers may not be able to rely on the DOD’s financial and award data to make decisions and effectively plan for mission critical programs and operations.”

• The Department of Veterans Affairs ("VA") did not have a centralized grants management system in place and the agency relied on a manual process for submitting certain spending data. The VA IG reported that manual processes likely increased the likelihood of errors.

Recommendations

(1) The Office of Management and Budget (“OMB”) and the Treasury Department should continue to update the guidelines they were required to issue for agencies to follow when making DATA Act submissions. Many of the IG reports the Subcommittee reviewed showed that agencies did not always understand how they were supposed to submit their spending data. Updated guidelines should continue to require agencies to provide 100 percent accurate data to USAspending.gov.

(2) The Council of the Inspectors General on Integrity and Efficiency ("CIGIE") should update and make uniform the guidance it put in place for IGs to follow in their reviews of agencies’ DATA Act

Current CIGIE guidance is unclear whether IGs should conduct a performance review or a more granular examination of each agency’s DATA Act submission. IGs produced a variety of different reports that varied in detail and in some cases made it challenging to determine the quality of agencies’ DATA Act submissions.

(3) **The Treasury Department should improve the overall quality of USAspending.gov.** The Subcommittee learned of complications with the website, even after it was moved out of the beta testing phase. These issues related to both the quality of data and of the user experience. The Treasury Department should correct issues associated with the website to ensure it provides consistent, reliable government-wide spending data.

(4) **OMB, the Treasury Department, and CIGIE should agree to clear, standardized definitions for the terms agencies and IGs use when conducting reviews of DATA Act compliance.** The different stakeholders involved in agencies’ DATA Act submissions used different definitions for certain terms, including key terms like “error.” This contributed to inconsistent DATA Act submissions and IG reports.

(5) **Congress should assign IGs to federal agencies that do not have their own IGs to review the agencies’ DATA Act submissions.** Some federal agencies, GAO identified 38, do not have a designated IG to review their DATA Act submissions, including the Selective Service System, the Commission on Fine Arts, and the National Transportation Safety Board. The lack of IG reports on those agencies’ DATA Act submissions makes it more challenging for Congress, GAO, and others to assess compliance with the law.

(6) **The Treasury Department should monitor future agency submissions to ensure accurate, timely, and complete submissions to USAspending.gov.** Regular monitoring of agency progress and the submission process will result in agencies submitting more accurate spending figures to USAspending.gov.

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30 Email from, U.S. Government Accountability Office (Jul. 20, 2018).
(7) OMB and the Treasury Department should ensure searches on USAspending.gov produce consistent results. Spending information should be consistent regardless of how the user searches for the information.
II. BACKGROUND

The Congressional Budget Act of 1974 established the modern budget and appropriations process.31 In accordance with that process, the U.S. House of Representatives and U.S. Senate must adopt their own budget resolutions by April 15 each year presenting the overall spending framework for the coming fiscal year and guiding members of Congress as they make tax and spending decisions.32 Congress must then pass twelve separate appropriations bills by October 1 to complete the budget process.33

Congress, however, seldom completes the entire budget and appropriations process in the allotted time and instead provides itself more time by extending previous funding levels for existing programs through continuing resolutions (“CR”).34 Additionally, Congress may pass an omnibus spending bill rather than twelve separate appropriations bills.35 An omnibus bill bundles multiple appropriations together into one large bill.36 Omnibus bills have become more frequent in recent years. In each of the last seven fiscal years, all or nearly all of the regular appropriations bills were combined into an omnibus package.37 The last time Congress funded the government through individual-passed appropriations bills was over 20 years ago in 1997.38

Like the Congressional budget and appropriations process, the federal spending process is complex. It involves up to eight steps between an agency’s receipt of funds provided to it in an appropriations bill and payment of those funds to the intended recipients.39 With respect to DATA Act implementation, the first half of the spending “life cycle” is referred to as “budget data” and begins with congressional authorization and appropriation of funds for agencies and programs

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33 Id.
34 Id.
35 Id.
36 Id.
37 Id.
38 Id.
through legislation signed by the president.\textsuperscript{40} OMB apportions the appropriated funds, which then completes the “budget data” portion of the life cycle by committing or reserving the funds for future expenditures.\textsuperscript{41}

The second half of the spending cycle is referred to as “financial data” and it includes obligations and payments.\textsuperscript{42} Agencies use the committed funds to make “awards” in the form of contracts, loans, and grants (“award data”).\textsuperscript{43} An agency incurs an obligation once it makes an award and sets aside money for that purpose. Payments occur when the agency distributes cash or its equivalent to satisfy an obligation.\textsuperscript{44} The chart below represents the life cycle for federal spending, from appropriation, appointment, allotment/allocation, commitment, award, obligation, payment, and receipts/financing.\textsuperscript{45} As seen on the chart, the DATA Act tracks spending appropriations followed by the award, obligation, and payment stages of the spending life cycle.

\begin{center}
\textbf{Figure 1: Reporting on Federal Spending Life Cycle}
\end{center}

\begin{center}
\includegraphics[width=\textwidth]{spending_life_cycle.png}
\end{center}

\textsuperscript{41} Id. at 2.
\textsuperscript{42} Id.
\textsuperscript{43} Id.
\textsuperscript{44} Id.
The DATA Act requires agencies to gather and link budget data, award data, and financial data to effectively track federal spending through this complex spending process. The resulting information is made publically available on USAspending.gov for review by taxpayers and Congress. This, however, is easier said than done. Government-wide and agency financial systems were developed separately over time and are inconsistent in defining and collect data. These inconsistencies complicate the crucial steps of linking agency data with data stored in government-wide systems to create a complete picture of federal spending. These complications prompted Congress to require the modernization and standardization of spending data collection and reporting across the federal government.48

A. Expansion of the Federal Government and Increased Spending

The federal government has significantly grown over the last 60 years.49 In 1961, President Kennedy entered office with seven cabinet posts, 17 layers of agency leadership, and 451 political and career management positions.50 Today, the number of cabinet posts has more than doubled to 15, leadership layers have more than quadrupled to 71, and the number of political and career management positions has grown to 3,265.51

The federal government’s expansion reflects new departments, agencies, and functions intended to benefit the American people; however, it also brings an associated rise in spending. Over the past 60 years, federal spending increased from $76.5 billion in 1957 to $3.98 trillion in 2017, as depicted in the chart below.

48 Id. at 5-6.
49 US Off. of Personnel Management, Historical Tables, Summary of Receipts, Outlays, and Surpluses or Deficits 1789-2013, Table 1.1 https://www.whitehouse.gov/omb/historical-tables/.
51 Id.
As federal departments and agencies became more complex and spending increases, it became increasingly difficult to track where the dollars are going and how they are being used. The growth in the number of departments, agencies, and their spending levels led to a call for fiscal responsibility and a better understanding of federal spending from members of Congress, the public, and other stakeholders.

In response to these calls, the E-Government Act of 2002 aimed to increase federal transparency by making a limited set of spending data publicly available. The E-Government Act established the E-Government Fund to support projects to expand the government's ability to conduct activities electronically, including efforts to "make government information and services more readily available to members of the public." It also required agencies to place their official rulemaking dockets

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52 US Off. of Personnel Management, Historical Tables, Summary of Receipts, Outlays, and Surpluses or Deficits 1789-2013, Table 1.1, https://www.whitehouse.gov/omb/historical-tables/.
53 Id.
Finally, the law required OMB to create a website that would publish information on government funds used for research and development projects. Congress’ next major effort to increase awareness and access to federal spending data was the Federal Funding Accountability and Transparency Act of 2006 (“FFATA”).

B. The Federal Funding Accountability and Transparency Act

FFATA aimed to “increase the transparency ... and accountability” of federal disbursements, with the goal of reducing wasteful spending. FFATA required OMB to establish and maintain a new website, USAspending.gov, a publicly-available website that is supposed to provide information about federal grants, loans, contracts, and other financial assistance. To facilitate the collection of this information, OMB issued binding guidance that ensures the existence and operation of such a website. OMB issued guidance for submitting spending data to federal agencies on November 9, 2007, and USAspending.gov launched in December 2007. OMB issued additional guidance in December 2009 under the Open Government Directive. OMB’s Open Government Directive instructed agencies to:

(1) Designate a high-level senior official to be accountable for the quality of federal spending information disseminated on public websites;

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58 Id.
65 Office of Management and Budget, Exec. Office of the President, M-08-04, OMB Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (Nov. 9, 2007).
(2) Establish a data quality framework for federal spending information, including a governance structure, risk assessments, control activities, and monitoring program; and

(3) Submit plans to OMB for addressing these requirements.67

OMB also issued guidance on improving the quality of data that agencies submitted to the Federal Procurement Data System-Next Generation (“FPDS-NG”), a contract database and a source of USAspending.gov data.68

Prior to FFATA’s enactment, GAO reported weaknesses in the reliability of the data in all three of the data sources USAspending.gov relied on to collect spending data. The original USAspending.gov sourced information from three separate databases: FPDS-NG; the Federal Assistance Award Data System (“FAADS”); and Grants.gov.69 GAO found that FPDS-NG had a history of problems with data timeliness and accuracy,70 and a group of procurement experts said that it was “not a reliable database.”71 GAO also reported similar problems with FAADS and Grants.gov—finding that 44 of 86 federally funded grant programs reviewed did not report any data or reported incomplete or inaccurate data.72 The Congressional Research Service (“CRS”) also found problems with the data and could not determine if any data from Grants.gov was used by USAspending.gov.73

Even after FFATA’s enactment, GAO reported that OMB failed to fully correct existing issues and successfully implement the law.74 GAO’s 2010 report concluded that “the utility of USAspending.gov [was] impaired by gaps in the required information” and “the widespread inconsistencies between

67 U. S. Gov’t Accountability Office, GAO-13-758, Federal Data Transparency: Opportunities Remain to Incorporate Lessons Learned as Availability of Spending Data Increases, 4 (Sept. 12, 2013).
68 Id. at 4–5.
69 Id.
72 U. S. Gov’t Accountability Office, GAO-06-294, Rural Economic Development: More Assurance is Needed that Grant Funding is Accurately Reported, 23–34 (Feb. 24, 2006).
73 Garrett L. Hatch, Cong. Research Serv., RL34718, The Federal Funding Accountability and Transparency Act: Implementation and Proposed Amendments (Oct. 22, 2008) (CRS found that the information in Grants.gov was not available to the public, and the quality of the data it contains was unknown).
USAspending.gov data and agency records suggest the need for clearer guidance on completing and validating agency data submissions.\textsuperscript{75}

As envisioned under FFATA, USAspending.gov should be a repository for federal spending data that users can search based on a variety of data points. The data reliability issues and underreporting made clear that USAspending.gov was unable to provide users with comprehensive information on federal spending, prompting Congress to update FFATA in 2014.

C. \textbf{The Digital Accountability and Transparency Act of 2014}

In 2014, to address USAspending.gov’s inadequacies under FFATA, Congress passed the Digital Accountability and Transparency Act (the “DATA Act”).\textsuperscript{76} The DATA Act expanded FFATA’s data tracking and transparency efforts by requiring agencies to disclose expenditures, and linking information on those expenditures to federal program activities.\textsuperscript{77}

The DATA Act required OMB and the Treasury Department to establish government-wide financial data standards. These standards would specify, define, and describe the data to be submitted to increase the consistency and comparability of information from the various agencies.\textsuperscript{78} OMB and the Treasury Department intended for the new standards to create more simplified and efficient reporting while improving transparency and reducing compliance costs. Under the new standards, they also sought to provide constant, reliable, and searchable data that is accurately displayed for use by the public and Congress.\textsuperscript{79}

The DATA Act also broadened the scope of spending data agencies are required to submit to the Treasury Department for publication on USAspending.gov. For example, the DATA Act expanded FFATA by including direct expenditures and linking federal contract, loan, and grant spending information to federal agency programs.\textsuperscript{80} Senior Accountable Officials (“SAOs”)

\begin{flushright}
\textsuperscript{75} Id. at 3.
\textsuperscript{77} U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 5 (Nov. 8, 2017).
\textsuperscript{78} Id.
\textsuperscript{79} Id.
\end{flushright}
with each agency were required to certify that all of their agency’s submissions were accurate, complete, and in compliance with the standards established by OMB and the Treasury Department. The DATA Act gave agencies until May 9, 2017 to submit data for publication on USAspending.gov.

Finally, the DATA Act imposed requirements on (1) OMB and the Treasury Department to “increase the quantity, quality, and transparency of spending data available to agencies, Congress, and the public by establishing standards to enable the reporting and tracking of Government-wide spending at multiple points in the spending life cycle”; (2) “[f]ederal agencies to report the data in accordance with those standards on USAspending.gov”; and (3) the IGs “to assess how their agencies implement the data standards, as well as the completeness, timeliness, and accuracy of their agencies’ data.” The progress of each of these groups in their respective roles of guidance, implementation, and oversight are discussed in the following sections.

1. The DATA Act Process to Populate USAspending.gov

The DATA Act process takes individual data elements from agency and government-wide systems, compiles them into a single data set, and then links them together. This allows the information to be searched and publically displayed on USAspending.gov. To accomplish this, OMB and the Treasury Department established:

(1) The requirements for the data points;

(2) The formatting of the files containing the data;

(3) The methodology for submitting and validating data files; and

(4) A system for aggregating the data.

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databases including the Federal Procurement Data System-Next Generation (FPDS-NG) for contract actions, the Award Submission Portal (ASP) for financial assistance data, and others.

81 Office of Management and Budget, M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability, 5 (Nov. 4, 2016) [hereinafter, OMB Memorandum M-17-04].

82 Id. at 1.

The DATA Act process begins when federal agencies submit three data files to a Treasury Department-created, open-source software system referred to as the “DATA Act Broker” or “Broker.” The Broker also extracts information from the government-wide databases to create an additional four files. The DATA Act Broker “check[s] that submitted data follow a standardized format that will allow for aggregation and comparison across [the] government and validate[s] selected data elements to ensure that the data are accurate.” After the Broker checks for formatting compliance (e.g., correct character length), it validates budget and financial data by cross-checking the submissions against multiple sources. It then submits the data to USAspending.gov on a quarterly basis.

The DATA Act Broker reviews the submissions, accepts or rejects them, and produces error reports on accepted submissions for the agencies to review. A designated Senior Accountable Official (“SAO”) at each agency is required to certify that the data is valid, reliable, and aligns with required data elements based on the Broker reports. After the SAO certifies the files, the agency submits them to the Broker. Then the Broker data files move to the Treasury Department database that populates USAspending.gov. The chart below depicts this process in more detail:

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85 U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 8 (Nov. 8, 2017).
88 The DATA Act requires the DATA Act Broker to submit file A-F once every quarter, however, the government-wide systems update daily. See USAspending.gov, https://www.usaspending.gov/#/about.
89 U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 8 (Nov. 8, 2017); See also Subcommittee briefing with the U.S. Department of Treasury and the Office of Mgmt. & Budget (July 13, 2018).
90 Id. at 38.
91 The Beta site also displays data from Monthly Treasury Statements, summary accounting reports prepared by Treasury from agency account reports.
The success of these processes relies on many parties, including OMB and the Treasury Department providing sufficient guidance and support, agencies dedicating resources to develop and revise processes and procedures, and the IGs and GAO executing effective oversight.

2. OMB and the Treasury Department Guidance to Agencies to Submit Spending Data

The DATA Act directed OMB and the Treasury Department to develop government-wide financial standards for the reporting of searchable and reliable spending data. To develop these standards—or “data elements”—OMB and the

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Treasury Department established definitions for each data element in an attempt to ensure consistent and comparable information.\footnote{U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 3 (Nov. 8, 2017).}

OMB and the Treasury Department collaborated to establish 57 standardized data element definitions and issued guidance on implementation of these standards and the reporting requirements.\footnote{Id. at 6.} OMB and the Treasury Department officials told the Subcommittee that they created 57 white papers that attempted to detail each data standard agencies were to use in completing their DATA Act submissions.\footnote{Subcommittee Briefing with the U.S. Department of Treasury and the Office of Mgmt. & Budget (July 13, 2018).} The same officials described the evolution and updating of OMB guidance as an “agile” process that focused on harmonizing rather than standardizing the guidance.\footnote{Id.} The shift away from strong guidance requiring complete accuracy could lead to a variance in the reported data published on USAspending.gov.

The Treasury Department also conducted outreach activities and provided mechanisms to provide additional support to agencies, including online response and comment tools.\footnote{U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 7 (Nov. 8, 2017).} The Treasury Department led the development of technical guidance, reporting processes, and systems to facilitate reporting.\footnote{Id. at 6.} The Treasury Department established the DATA Act Information Model Schema (“DAIMS”), guidance on the reporting systems agencies should use to generate the required data elements.\footnote{NASA Office of Inspector General, IG-18-004, NASA’S Compliance with the Digital Accountability and Transparency Act of 2014, 4 (Nov. 7, 2017).} The DAIMS provides information on how to standardize the way financial assistance awards contracts and other financial and nonfinancial data will be collected and reported.\footnote{Id.} The Treasury Department continues to revise DAIMS and plans to release a new version in the second half of FY 2018.\footnote{Id. at 7.}

The Treasury Department also developed a new version of USAspending.gov, known as Beta.USAspending.gov. The information displayed on Beta.USAspending.gov comes from a variety of sources including agency systems and government-wide reporting systems. The data is organized into seven different files, A–F, shown in the table below along with the authoritative source and information included:

\begin{table}
\begin{tabular}{|l|l|}
\hline
File & Authoritative Source and Information Included \\
\hline
A & \\
\hline
B & \\
\hline
C & \\
\hline
D & \\
\hline
E & \\
\hline
F & \\
\hline
\end{tabular}
\end{table}
Agencies submit files A, B, and C, which rely on data drawn from each agency’s financial and award system. The DATA Act Broker extracts the data to build files D1, D2, E, and F from existing government-wide reporting systems. The government-wide source systems include: FPDS-NG for contract actions; ASP, the platform for agencies to report financial assistance data prior to September 2017; System for Award Management (“SAM”), the primary database for reporting by entities that do business with the federal government; and FFATA Sub-award Reporting Systems (“FSRS”), where prime award recipients report data on first-tier sub-awards.

When the agencies initially submit files A, B, and C, the DATA Act Broker validates the submissions, checking formatting and against the multiple reporting systems, and produces warning and error reports. Some Broker validation errors merely produce a report, while others constitute fatal errors that prevent the submission of the data.

3. Oversight of Agency Compliance with the DATA Act

104 U.S. Gov’t Accountability Office, GAO-17-156, DATA Act: OMB and Treasury Have Issued Additional Guidance and Have Improved Pilot Design But Implementation Challenges Remain, 18 (Nov. 8, 2017).
105 Id.
Congress included several deadlines and oversight requirements in the DATA Act to ensure federal agency compliance. The DATA Act further required reporting on the Act’s implementation and the agencies’ success. Reviews and reporting by both the agency IGs and GAO were required before and after the DATA Act’s implementation. Each IG reviewed a statistically-valid sample of its agency’s submitted spending data. The IGs then provide reports to Congress on the completeness, timeliness, quality, and accuracy of the data sampled and the agency’s implementation and use of the government-wide financial data standards.\(^{106}\) Congress also required GAO to issue supplemental reports on the agencies’ successes and challenges in submitting spending data and a report on the reviews conducted by agency IGs.\(^{107}\) To date, each IG has issued two reports on agency DATA Act readiness and compliance.

The DATA Act also required GAO to review agencies’ overall compliance. Following the DATA Act’s enactment, GAO issued eight reports and GAO officials also testified before Congress on multiple occasions. In January 2016, GAO published findings concerning OMB and the Treasury Department’s progress on the guidance.\(^{108}\) According to that report, GAO found several of OMB and the Treasury Department’s definitions for the 57 data elements were too vague and could lead to inconsistent reporting that would prevent accurate aggregation of the data across the government.\(^{109}\) In April 2016, GAO’s Director of Strategic Issues, Michelle A. Sager, testified before Congress on the progress toward DATA Act implementation. At that hearing she noted agencies’ implementation plans identified significant challenges and indicated more support was needed from OMB and the Treasury Department, as depicted in the table below.\(^{110}\)


\(^{107}\) Id.


\(^{109}\) Id. at “What GAO Found.” For example, the definition of “Primary Place of Performance” included the phrase “where the predominant performance of the award will be accomplished.” GAO concluded that this could be interpreted as the town hall or state capitol for town-wide or statewide projects respectively, or as the contractor’s worksite where physical work would be carried out, or the contractor’s legal business address.

**Table 1: Categories of DATA Act Implementation Challenges Reported by Agencies**

<table>
<thead>
<tr>
<th>Category</th>
<th>Description of reported challenges</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competing priorities</td>
<td>Statutory, regulatory, policy or other agency-specific matters that have competing priorities or conflicting requirements reported by agencies that may affect the agency’s DATA Act implementation process.</td>
</tr>
<tr>
<td>Resources</td>
<td>Lack of funding or human resources reported by agencies as needed for implementation.</td>
</tr>
<tr>
<td>Systems integration</td>
<td>Technology issues including challenges with integrating multiple existing and disparate financial and management systems or the need to install new systems or modify existing systems to implement the DATA Act.</td>
</tr>
<tr>
<td>Guidance</td>
<td>Agency views that incomplete, unclear, and evolving guidance on requirements, including data elements, technical schema, and other key policies issued by OMB and Treasury and/or a lack of guidance provided impact agency DATA Act implementation.</td>
</tr>
<tr>
<td>Dependencies</td>
<td>Agency implementation activities that are dependent on other parties or actions being taken before the agency can proceed (i.e., additional guidance issued, resource limitations, financial systems being integrated, or resolution of competing priorities).</td>
</tr>
<tr>
<td>Time frames</td>
<td>Short length of time for agencies to implement DATA Act requirements.</td>
</tr>
<tr>
<td>Other</td>
<td>Other reported challenges by agencies relating to project or program management, reporting frameworks, and data issues.</td>
</tr>
</tbody>
</table>

Source: GAO analysis of agency implementation plans. | GAO-16-556T

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**a. Agency Implementation Plans**

The Treasury Department’s DATA Act Implementation Playbook (Version 1.0), released in June 2015, proposed eight steps and timelines for agencies to use in developing their DATA Act implementation plans, as depicted in the table below.
GAO identified significant deficiencies in agencies’ plans to implement key aspects of the DATA Act. In May 2015, OMB directed agencies to submit DATA Act implementation plans. OMB directed agencies to submit DATA Act implementation plans.113 Agency implementation plans needed to modify “existing agency regulatory and non-regulatory policies, business processes, and, as needed, systems to support agency-level financial reporting and new data quality requirements.”114 The plans also needed to include:

1. A timeline of tasks and steps that graphically displays the major milestones the agency expects to complete as part of the implementation process;

2. A cost estimate that includes costs for each activity and step in the timeline;

3. A narrative that summarizes the steps the agency will take to implement the DATA Act and any foreseeable challenges; and

4. A detailed project plan that reflects the major milestones in the agency’s timeline and expands on the narrative.115

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114 Id. at 2.
GAO reported in July 2016 that “none of the 42 implementation plans received and reviewed contained all 51 plan elements described in OMB and the Treasury Department guidance.” The report also stated that OMB and the Treasury Department had “not designed and implemented controls or fully documented processes related to the review and use of agency implementation plans.” Furthermore, OMB failed to determine which agencies were required to report DATA Act spending data and submit implementation plans. GAO found that these issues “increase[d] the risk that the purposes and benefits of the DATA Act may not be fully achieved, and could result in incomplete spending data being reported.”

In August 2016, GAO released another congressionally mandated report on preparing for DATA Act implementation focusing on the development of the DATA Act Broker and the DAIMS version 1.0. The report highlighted that the DATA Act Broker was still in development and that even when complete it would not validate the accuracy of data, an area of concern GAO previously identified. Instead, GAO explained, OMB “directed agencies to use existing quality assurance processes and controls to assure the quality of data reported under the DATA Act.” The report also made clear that the DAIMS schema was released four months later than planned, leaving agencies approximately one year to develop, test, and customize software patches needed to facilitate agency data submissions from their existing financial management systems.

In December 2016, GAO issued another report that, despite acknowledging that OMB and the Treasury Department had “taken steps to establish a data governance structure, [and] issued more guidance,” stated that “more work is needed for effective implementation of the DATA Act.” Specifically, GAO identified four categories of challenges that raised concerns for agencies when implementing the DATA Act: systems integration issues, lack of resources, evolving...

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116 Id. at 15.
117 Id. at “What GAO Found.”
118 Id. OMB’s Controller testified in Apr. 2016 that OMB would provide Congress with its list of agencies required to report under the DATA Act, but noted that the twenty-four CFO Act Agencies would be required to report and collectively represent approximately ninety percent of federal spending.” Id. at 10 (citing Hearing Before the Subcommittee on Information Technology and Subcommittee on Government Operations, House Committee on Oversight and Government Reform, 114th Cong., (Apr. 19, 2016) (statement of David Mader, Controller, Office of Management and Budget).
119 Id. at “What GAO Found.”
121 Id. at 3.
122 Id.
123 Id. at 2.
and complex reporting requirements, and inadequate guidance. Those implementation challenges and the related IG reports are discussed below.

b. Agency Readiness

The DATA Act required IGs to review a statistically valid sampling of the spending data submitted under the DATA Act eighteen months after OMB and the Treasury Department issued guidance. OMB and the Treasury Department guidance was issued on May 8, 2015 and the IGs’ reports were due to Congress on November 8, 2016. The agencies were not, however, required to submit spending data until May 9, 2017. Thus, the IGs could not initially perform the mandated review.

CIGIE attempted to resolve this timing incongruity. And postponed the mandatory IG reporting on agency data submissions until November 8, 2017. In lieu of reporting on agency data submissions that agencies had yet to make, the IGs conducted non-mandatory “readiness reviews” to determine how prepared their respective agencies were to implement DATA Act requirements. According to the Federal Audit Executive Council ("FAEC"), the CIGIE working group established to provide guidance to IGs when reporting on agency DATA Act submissions, the readiness reviews sought to “encourage the IG community in gaining an understanding of the processes, systems, and controls their agency implemented, or planned to implement.” The readiness reviews served to determine if the agencies were prepared and able to comply with DATA Act provisions.

The FAEC formed the FAEC DATA Act Working Group ("FAEC working group"), which “(1) serv[ed] as a working level liaison with the Treasury Department, (2) consult[ed] with GAO, (3) develop[ed] a common approach and methodology for the readiness reviews and mandated audits, and (4) coordinat[ed] key communications with other stakeholders.” The FAEC working group issued

124 U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 10 (Nov. 8, 2017).
126 Id.
128 U.S. Gov’t Accountability Office, GAO-17-460, DATA Act: Readiness Reviews, 5 (Apr. 26, 2017); See also U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 10 (Nov. 8, 2017).
130 Id.
two versions of a Review Guide to assist the IGs in completing the non-mandatory readiness reviews.  

GAO reviewed these readiness reviews and issued its report in April 2017. This April 2017 report, GAO’s fifth report on the subject, compiled the IGs’ readiness review and report methodologies, described the agencies’ readiness, and evaluated OMB and the Treasury Department’s plans to use those readiness reviews. GAO found agencies’ readiness reports varied in the type of reviews conducted, standards used, and scope of work. GAO generally found weaknesses in agencies’ abilities to submit quality data due to flaws in accounting and financial management, financial management systems, and information technology security and controls. GAO also indicated weaknesses in OMB and the Treasury Department guidance that would not be resolved before the May 9, 2017 reporting deadline.

Almost every IG reported its agencies were facing challenges consistent with those reported in the implementation plans and reported by GAO in its earlier periodic DATA Act reports. Challenges included systems integration, dependencies, guidance, resources, project management, reporting, and competing priorities. GAO also found that OMB and the Treasury Department were not using the readiness reports to monitor agency progress or identify implementation issues, despite the information and opportunities those reports could provide.

The IGs for DOD and the Environmental Protection Agency (“EPA”) reported to GAO that their agencies would not submit complete data by the May 9, 2017 deadline. The IGs for HUD, Department of the Interior, and the U.S. International Trade Commission all reported that their agencies were “not on track”

133 Id. at 5.
134 Id.
135 Id. at “What GAO Found.”
137 Id.
139 Id. at 16.
140 Id. at “What GAO Found.”
141 As part of the DATA Act, DOD received waivers for the data reporting deadlines required in the law, “Upon request by the Secretary of Defense, the Director may grant an extension of the deadline under subparagraph (A) to the Department of Defense for a period of not more than 6 months to report financial and payment information data in accordance with the data standards.” DATA Act, S.994, 113th Cong. §4(c)(3) (2013).
142 Id. at 11–12.
to comply with the DATA Act for their May 2017 submission.\textsuperscript{143} Thirteen IGs reported that they expected their agencies to comply with the DATA Act and the remaining twelve did not specifically state whether their agencies were on track for the May 9, 2017 deadline and DATA Act compliance.\textsuperscript{144}

GAO issued its sixth report in April 2017, immediately before the first DATA Act data submission was due in May 2017.\textsuperscript{145} The final pre-submission report focused on the risks to and agency assurances of data quality.\textsuperscript{146} GAO identified three categories of issues related to the quality of agency data: (1) accounting and financial management; (2) financial management systems; and (3) information technology security and controls.\textsuperscript{147} Additionally, the report reiterated weaknesses in the government-wide financial management systems used for DATA Act reporting.\textsuperscript{148} Predictably, these unresolved issues resulted in problems with submissions, as described below.

c. Initial Submissions and Implementation Reviews

The first agency DATA Act submissions were for Q2 of FY 2017 and were due May 9, 2017.\textsuperscript{149} As required by the DATA Act, 78 agencies, including all 24 CFO Act agencies, submitted their data by this deadline or shortly thereafter.\textsuperscript{150} The IGs then began a mandatory review of the submissions and the agencies’ controls, including procedures, certifications, and documentation.\textsuperscript{151} This review required a statistically valid sampling of the spending data submitted to “assess the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the federal agency.”\textsuperscript{152} To assist in

\begin{footnotesize}

\textsuperscript{144} Id. at 9.

\textsuperscript{145} U.S. Gov’t Accountability Office, GAO-17-496, DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality (Apr. 28, 2017).

\textsuperscript{146} Id. at “Why GAO Did This Study.”

\textsuperscript{147} Id. at “What GAO Found.”

\textsuperscript{148} Id.

\textsuperscript{149} U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations “What GAO Found” (Nov. 8, 2017).

\textsuperscript{150} Id.

\textsuperscript{151} Id. at 11.

\textsuperscript{152} DATA Act, S.994, 113th Cong. §6(a)(1)(B) (2013); See also Office of Management and Budget, Executive Office of the President M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability, 5 (Nov. 4, 2016); See also DATA Act § 4(c)(2)(A).
\end{footnotesize}
this, CIGIE issued guidance to the IGs to conduct the first review of DATA Act compliance.  

However, different stakeholders involved in the DATA Act submissions used different definitions for certain terms needed to make DATA Act submissions. For example, stakeholders defined crucial terms like “error” differently from each other, which produced inconsistent DATA Act submissions and IG reports. The OPM IG interpreted that errors associated with government-wide systems, like the DATA Act Broker, should not count as errors attributable to OPM’s data submission. Other IGs, such as the DOE IG, did attribute government-wide errors to their respective agencies.

Even though OMB required SAOs to “provide quarterly assurance” for the accuracy and quality of the agency’s data, many challenges made those certifications difficult. For example, some SAOs certified their agency’s submission even though the IG eventually determined it was not accurate and not of good quality. Some SAOs did not certify their agency’s submission at all. Because the DATA Act Broker would not accept agency submissions without SAO certification, a failure by an agency to certify its submission would have resulted in the agency’s failure to comply with the DATA Act.

Twenty-one of the twenty-four CFO Act agency IGs completed their reports on the Q2 2017 submission by November 2017. The Department of Homeland Security’s (“DHS”) IG published their report in December 2017 and the DOT’s and the Department of Labor’s IGs released theirs in January 2018. As discussed, the IG reports demonstrated a wide variation in how the testing was done and what they ultimately reported.

After the agencies submitted the first round of spending data, GAO identified some government-wide issues related to crucial data elements. For instance, GAO

found problems with the Current Total Value Award, Procurement Award Modifications, Indefinite Delivery Vehicle Type Errors, Legal Entity Code and Primary Place of Performance Country Name errors that may be raising quality concerns with the data.\textsuperscript{158}

In October 2017, in response to GAO and IG reports, the FAEC working group issued standard reporting language about government-wide issues to include in their audit reports for known government-wide issues identified subsequent to agencies submitting data.\textsuperscript{159} The FAEC working group reported that government-wide issues were attributable to Broker issues with agency supplied information outside the agencies’ control.\textsuperscript{160}

CIGIE explained to the Subcommittee that they participated in working groups with agencies, IGs, GAO, OMB, and the Treasury Department to create a common review policy.\textsuperscript{161} The working groups served as a way for the various stakeholders to voice concerns with the different levels of guidance and standards being applied. CIGIE stated that some agencies expressed concerns about OMB guidance, specifically regarding the requirement that every data element must be accurate for a whole transaction to be considered accurate.\textsuperscript{162} As part of those working groups, OMB determined that the guidance requiring 100 percent accuracy for every element of a transaction was “not fair” to the agencies submitting the data.\textsuperscript{163}

OMB and Treasury Department officials changed the guidance to give agencies more flexibility, and ultimately leniency, to focus on the elements the agencies deemed most important.\textsuperscript{164} This change means that agencies can prioritize different data elements, making reporting less standardized and harder to compare.


\textsuperscript{159} Id.


\textsuperscript{161} Subcommittee briefing with CIGIE (May 7, 2018); Subcommittee briefing with the U.S. Dep’t of Treasury and the Office of Mgmt. & Budget (July 13, 2018).

\textsuperscript{162} Id.; Office of Management and Budget, Executive Office of the President, M-18-16, Memorandum to the Heads of Executive Departments and Agencies, Appendix A-OMB Circular No.A-123, Management of Reporting in Data Integrity risk (June 6, 2018).

\textsuperscript{163} Subcommittee briefing with the U.S. Department of Treasury and the Office of Mgmt. & Budget (July 13, 2018); Office of Management and Budget, Executive Office of the President, M-18-16, Memorandum to the Heads of Executive Departments and Agencies, Appendix A-OMB Circular No.A-123, Management of Reporting in Data Integrity risk (June 6, 2018).

\textsuperscript{164} Id.
against other agency data submissions. It may also make future IG reviews more challenging to compare. The DATA Act sought to create more standardized reporting elements across the federal government, but allowing agencies to unilaterally decide which elements to prioritize defeats that purpose.

On June 6, 2018, OMB issued new guidance that could weaken data reporting, stating:

Prior to this update, Appendix A\textsuperscript{165} was prescriptive and rigorous in what agencies were required to implement in order to provide reasonable assurances over internal controls over financial reporting (ICOFR). This update balances that rigor with giving agencies the flexibility to determine which control activities are necessary to achieve reasonable assurances over internal controls and processes that support over all stat quality contained in agency reports.\textsuperscript{166}

Moreover, CIGIE informed the Subcommittee that OMB and the Treasury Department planned to amend the guidance to take into account some of the lessons learned in the first round of DATA Act submissions.\textsuperscript{167} Strong guidance that requires 100 percent accuracy, however, is important to ensure agencies submit completely accurate spending figures to USAspending.gov.

\textbf{d. GAO Reporting on Agency Spending Data Submissions}

In November 2017, following agency submissions to the Treasury Department, GAO issued a report examining the overall completeness and quality of the agencies’ spending data submissions, including compliance with the standards set forth by OMB and the Treasury Department.\textsuperscript{168} GAO’s November 2017 report identified a number of issues, some which it previously reported and others that it discovered from the initial review of the IG reports.\textsuperscript{169} The report reiterated concerns about OMB and the Treasury Department guidance, agency

\begin{footnotesize}
\begin{enumerate}
\item Office of Management and Budget, Executive Office of the President, M-18-16, Memorandum to the Heads of Executive Departments and Agencies, Appendix A-OMB Circular No.A-123, Management of Reporting in Data Integrity risk (June 6, 2018) (Appendix A refers to the Assurances for each DATA Act file submitted).
\item Office of Management and Budget, Executive Office of the President, M-18-16, Memorandum to the Heads of Executive Departments and Agencies, Appendix A-OMB Circular No.A-123, Management of Reporting in Data Integrity risk (June 6, 2018).
\item Subcommittee briefing with CIGIE (May 7, 2018).
\item U.S. Gov’t Accountability Office, GAO-18-138, OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations, 11 (Nov. 8, 2017) (In performing its review, GAO held monthly coordination meetings with the IGs to discuss its work and methods).
\item Id. at 12.
\end{enumerate}
\end{footnotesize}
system integration, agency source system quality, and issues with the awards systems.  

In other words, GAO identified weaknesses related to nearly every phase and participant in DATA Act reporting. Noted issues included a lack of effective reporting controls, unresolved issues from the readiness reports, financial management systems out of compliance with laws and regulations, and lack of validation of award and sub-award information from FPDS-NG, SAM, ASP, and FSRS. All of these issues undermine the accuracy of the data, utility of the public website, and, subsequently, the entire purpose of the Act.

III. USASPENDING.GOV PROVIDES INCONSISTENT SEARCH RESULTS FOR THE SAME PROGRAMS

Data provided on government spending is only useful if a user can easily navigate USAspending.gov and find consistent and accurate results. In an effort to achieve that goal, the Treasury Department launched a beta version of a new website on May 9, 2017 with the web address “beta.USAspending.gov.” The Treasury Department stated this new beta version of website was the result of it conducting two years of “extensive user research and stakeholder outreach.” In March 2018, the Treasury Department transitioned the beta version to the official version of the website.

A. Available Search Tools on USAspending.gov

USAspending.gov currently provides two ways for a user to search government spending: (1) an “Award Search” through a keyword or specific filters; or (2) through the “Spending Explorer.” An Award Search allows a user to search a keyword or perform an “advanced search” and filter results by the following fields: Time Period; Award Type; Agency; Location; Recipient; Recipient Type; Award Amount; Award ID; Catalog of Domestic Assistance program; North American Industry Classification System Code; Product/Service Code; Type of Contract Pricing; Type of Set Aside; and Extent Completed.


170 Id.
171 Id.
173 Id.
The Spending Explorer invites a user to “explore the spending landscape” asserting it “makes it easy to understand the big picture of federal spending” by searching in three ways:\textsuperscript{175}

(1) \textbf{Budget Function:} The federal budget is divided into approximately 20 categories, known as budget functions. These categories organize federal spending into topics based on major purpose the spending services (e.g., National Defense, Transportation, Health). These are further broken down into budget sub functions.\textsuperscript{176}

(2) \textbf{Agency:} On this website, we use the term agency to mean any federal department, commission, or other U.S. government entity. Agencies can have multiple sub-agencies. For example, the National Parks Service is a sub-agency of the U.S. Department of the Interior.\textsuperscript{177}

(3) \textbf{Object Class:} Object Class is one way to classify financial data in the federal budget. An object class groups obligations by the types of items or services purchased by the federal government. Examples: “Personnel Compensation” and “Equipment.”\textsuperscript{178}

B. \textit{USAspending.gov Provides Different Results for the Same Programs Based on Search Function}

Search results on USAspending.gov can be different depending on how a user initiates a search on the site. For example, there are two different results when a user searches for spending of the Department of Labor’s Unemployment Insurance program. Using the Spending Explorer, a user sees the FY2017 expenditures for the program at $29,589,861,672:

\textsuperscript{176} Id.
\textsuperscript{177} Id.
\textsuperscript{178} Id.
Searching for Unemployment Insurance spending for FY2017 using the Award Search through the Catalog of Domestic Assistance Code shows $2,967,388,602, a difference of over $26 billion.

Id.  
Another example is the Department of Health and Human Services (“HHS”) Children’s Health Insurance Program (“CHIP”). The Award Search section on USAspending.gov attributes $15,582,421,905 in total obligations\textsuperscript{181} to CHIP for fiscal year 2017, as seen in the screenshot of USAspending.gov below:

![Screenshot of USAspending.gov](image)

And the Spending Explorer section of the website attributes $15,965,684,168 in total obligations\textsuperscript{183} to CHIP, as seen in the screenshot of USAspending.gov below.

\textsuperscript{181} USAspending.gov, https://www.usaspending.gov/#/search/c00ae9dc122b616e09ce572e8a84f692 (last visited July 18, 2018).
\textsuperscript{182} USAspending.gov, https://www.usaspending.gov/#/search/c00ae9dc122b616e09ce572e8a84f692 (last visited July 18, 2018).
\textsuperscript{183} USAspending.gov, https://www.usaspending.gov/#/explorer/agency (last visited July 18, 2018).
USAspending.gov reports a difference of $383,262,263 in 2017 CHIP funding between the Award Search section and Spending Explorer section.\textsuperscript{185} In yet another data point, the HHS CMS Budget in Brief website states the CHIP program outlays for 2017 were approximately $15,015,000,000.\textsuperscript{186}

The result is potentially inconsistent results based on how the user chooses to navigate the website to any program of interest. Officials from the Treasury Department indicated to the Subcommittee that the “Award Search” and “Spending

\textsuperscript{184} Id.

\textsuperscript{185} USAspending.gov (last visited July 18, 2018).


\textsuperscript{187} Id.
Explorer” sections of the USAspending.gov should “ideally” match. And that timing of when data populates the different sections accounts for the difference in spending figures for the same program.\footnote{Briefing with the U.S. Dep’t of Treasury and the Office of Mgmt. & Budget (July 13, 2018).}

IV. EXAMPLES OF AGENCY NONCOMPLIANCE

The Subcommittee reviewed the November 2017 DATA Act reports published by 24 CFO Act agency IGs and the IRS that examined the effectiveness of federal agencies’ DATA Act implementation. This section summarizes ten IG reports that detail the failures of federal agencies in preparing and reporting agency spending data. Federal agencies repeatedly failed to submit accurate and complete data to the DATA Act Broker resulting in inaccurate and incomplete data published on USAspending.gov.

A. The Treasury Department

The Treasury Department’s implementation and use of data standards were not consistent with the very standards it established with OMB, according to the Treasury Department IG. The most troubling aspect of the Treasury Department’s difficulties in submitting accurate data to USAspending.gov is that it is the very agency that created the DATA Act standards for rest of the federal government. The DATA Act required that OMB and the Treasury Department create standards that federal agencies would adhere to in making submissions to USAspending.gov.

The Treasury Department IG assessed the accuracy of the Treasury Department’s submission as the percentage of transactions that were complete and matched all data elements.\footnote{Office of the Inspector General, U.S. Department of Treasury, Treasury Continues to Make Progress in Meeting DATA Act Reporting Requirement, But Data Quality Concerns Remain, 2 (Nov. 8, 2017).} If one data element was found inaccurate by the IG then the entire transaction was deemed inaccurate. The Treasury Department IG found that 96.2 percent of the Treasury Department’s data submitted to the DATA Act Broker was inaccurate, resulting in approximately $684 million of the Treasury Department’s data submitted to USAspending.gov inaccurate.\footnote{Id. at 21.}

The Treasury Department IG also determined that the Treasury Department’s implementation of the data standards was not consistent with the standards definitions the department created with OMB.\footnote{Id. at 3.} This lack of consistency helps to explain the high percentage error rate.
B. The State Department

The State Department IG contracted with a private consulting firm, Kearney & Company P.C. (“Kearney”), to conduct its audit of its agency’s spending data. As charged by CIGIE guidance, Kearney conducted its audit to assess the completeness, timeliness, and accuracy of the State Department’s financial spending data submissions to USAspending.gov. Kearney determined that the State Department had a 54.8 percent accuracy error rate, but that number grew to 83.6 percent when accounting for external errors, such as errors attributed to the DATA Act Broker. When accounting for the errors attributable to both the DATA Act Broker and the State Department, roughly $3.1 billion of the department’s Q2 2017 spending was inaccurate when submitted to USAspending.gov.

For Q2 2017, the State Department received roughly $3.8 billion in funding. Over the course of Q2 2017, the State Department paid out these funds through 21,003 transactions. The majority of these transactions, specifically 15,898, originated at overseas posts where the State Department conducts diplomatic business. The remaining 5,105 transactions were domestic. Kearney was unable to assess the completeness, timeliness, or accuracy the 15,898 overseas transactions because the agency could not certify whether the data submitted was “valid and reliable.” Therefore all of the State Department’s 15,898 transactions that originated overseas, totaling $199,585,866, were deemed inaccurate or incomplete as published on USAspending.gov.

C. The Department of Housing and Urban Development

The Department of Housing and Urban Development ("HUD") IG found that HUD failed to comply with the DATA Act requirements for completeness and accuracy. Among the problems with HUD’s DATA Act submission was a failure to report $17.9 billion in incurred obligations. In addition, the HUD IG noted

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193 Id. at 8.
194 Id. at 8-9.
195 Id. at 9.
196 Id. at 7.
199 Id.
that it was “unable to complete our statistical sample” due to HUD’s failure to provide the IG with the appropriate supporting documentation for the tested transactions.\textsuperscript{200} The IG informed the Subcommittee that it could not calculate an error rate for the agency because it was not able to complete a full review of the data sampled.\textsuperscript{201} Specifically, the HUD IG stated the Federal Housing Administration (“FHA”), which provides mortgage insurance on loans made by FHA-approved lenders in the United States,\textsuperscript{202} accounted for $17.3 billion in obligations that were not reported to USAspending.gov.\textsuperscript{203}

Additionally, the HUD IG noted multiple concerns with the management of the agency’s DATA Act compliance process. The HUD management did not implement internal controls or risk management strategies that were outlined in OMB guidance for DATA Act reporting.\textsuperscript{204} This included HUD not “establishing policies and procedures and analytical review and analysis of data before data were certified and submitted,” to the DATA Act Broker.\textsuperscript{205}

The HUD IG also criticized HUD’s level of planning and weaknesses in implementing the DATA Act requirements. The IG report explained that source systems and financial systems at HUD did not have the technical capabilities to implement the DAIMS into reportable data.\textsuperscript{206} HUD also lacked sufficient funding to address these problems and the agency did not allocate any additional funding for information system upgrade, even after acknowledging that certain upgrades were needed in order to comply with the DATA Act.\textsuperscript{207}

\textbf{D. The Department of Transportation}

The DOT IG reported an 81.6 percent rate of completeness and 96.6 percent rate of timeliness for DOT’s transactions tested.\textsuperscript{208} Similar to the HUD IG, the DOT IG did not report an accuracy error rate, stating, “We could not assess the submission’s accuracy because we could not rely on data in the Broker and other

\textsuperscript{200} Id., at 10.
\textsuperscript{201} Email from Office of Inspector General of Housing and Urban Development, to Subcommittee staff (Apr. 16, 2018) (On file with Subcommittee).
\textsuperscript{204} Id.
\textsuperscript{205} Id., at 9.
\textsuperscript{206} Id., at 8.
\textsuperscript{207} Id.
external systems.”\textsuperscript{209} The DOT IG did not report a percentage for the overall quality of the data.\textsuperscript{210} The DOT IG did also state that officials from the Federal Highway Administration and Federal Aviation Administration reported that their file C submissions omitted “some transactions.”\textsuperscript{211}

E. The Department of Agriculture

The USDA IG identified several areas that contributed to USDA’s inaccurate reporting to USAspending.gov. Most significantly, USDA’s DATA Act repository—where USDA stores its data—was not fully functional in time to incorporate spending totals for the Q2 2017 submission. This resulted in USDA submitting a blank file C that was supposed to include all financial award data for the quarter.\textsuperscript{212} Further, the IG determined that USDA did not have proper policies and procedures in place to oversee the DATA Act submission and reconciliation process with the DATA Act Broker.\textsuperscript{213} The IG also identified multiple external issues with the DATA Act Broker and other government-wide systems. For example, USDA uses a 9-digit ZIP code for its award system whereas the government-wide system uses the 5-digit ZIP code. This error alone resulted in a significant portion of data being underreported or misreported because the addresses did not match.\textsuperscript{214}

The USDA IG found that 97.1 percent of USDA’s data submitted to the DATA Act Broker was inaccurate, resulting in approximately $37.83 billion of USDA’s data inaccurately submitted to USAspending.gov.

Additionally, the Project on Government Oversight (“POGO”) recently sent a letter to OMB and the Treasury Department highlighting challenges and gaps that still exist on USAspending.gov.\textsuperscript{215} POGO found gaps in USDA’s data as it is presented on the website, specifically with data related to the Supplemental Nutrition Assistance Program (“SNAP”). For FY 2017, SNAP spending reached approximately $68 billion. USAspending.gov, however, only published awards totaling $160 million, less than 1 percent of the program’s spending for 2017.\textsuperscript{216}

\begin{itemize}
\item[209] Id.
\item[210] Id.
\item[211] Id.
\item[213] Id. at 6.
\item[216] Id. at 8.
\end{itemize}
F. The Department of Veterans Affairs

The VA IG identified multiple errors attributable to a lack of organizational structure in the VA’s submissions to USAspending.gov. For example, the VA did not have a centralized grants management system, instead relying on a mostly manual process for submitting grant data to the DATA Act Broker. The IG report emphasized that not having an automated grants management system raises the likelihood of errors and reduces accuracy.

The VA also had errors and flaws in the Veterans Benefits Administration (“VBA”) part of its DATA Act submission. The VBA is responsible for providing benefits and services to service members and veterans, such as compensation services, pensions, life insurance, education services, and vocational rehabilitation services. As part of the VA’s DATA Act submission, the VBA included two different balances for its Delivered Orders and Outlays account. The difference between the two balances totaled $7.5 billion—indicating a major flaw in the reconciliation process between VBA’s accounts. The VA was also unable to explain the reason for this discrepancy in the accounts.

The VA’s troubles did not stop at account balance discrepancies. The VA IG reported that, due to the problems experienced with VA’s Financial Management System, the agency was unable to submit a file C to the DATA Act Broker. As part of the DATA Act standards issued by OMB and the Treasury Department, file C represents obligation and outlay information at the award level which must then be linked to file D1 and D2 figures housed outside the agency to certify a submission before posting on USAspending.gov.

Overall, the IG indicated that approximately 60 percent of the data submitted by the VA for Q2 2017 was inaccurate, totaling roughly $36.8 billion incorrectly reported spending on USAspending.gov.

217 Office of the Inspector General, U.S. Department of Veterans Affairs, 17-02811021, Department of Veteran’s Affairs Audit of VA’s Compliance with the DATA Act, 8 (Nov. 8, 2017).
218 Id.
220 Office of the Inspector General, U.S. Department of Veterans Affairs, 17-02811021, Department of Veteran’s Affairs Audit of VA’s Compliance with the DATA Act, 11 (Nov. 8, 2017).
221 Id.
222 Id. at 24.
G. The Department of Health and Human Services and Environmental Protection Agency

Both HHS and EPA IGs reported zero percent error rates for their respective agencies. As such, HHS and EPA were the only CFO Act agencies found to have accurately submitted all spending data to USAspending.gov in accordance with the DATA Act requirements.

Yet, the agencies did experience some complications submitting their spending data. The HHS IG contractor performing the review stated, “As of the second quarter of FY 2017, HHS had ongoing issues that impacted the quality of its DATA Act submission.” HHS experienced deficiencies with its information technology systems forcing the agency to develop an interim solution to process its DATA Act submission. As a result, HHS relied on manual processes to collect the data from different owners and systems. In its report the HHS IG acknowledged that relying on manual processes “creates the opportunity for data quality to be compromised.”

The EPA IG only included a top-line description in its eight-page report in which it determined the agency complied with the DATA Act. Other IGs published more thorough reports that extensively detailed agency compliance and complications. The EPA IG stated in its report and also told the Subcommittee that initially the EPA’s historical program activity and budget class levels did not align with the DATA Act reporting requirements and were not in accordance with OMB and Treasury guidance. The EPA mitigated this problem by creating a tool known as the DATA Act Evolution and Approval Repository. The IG stated that the tool takes the required reporting data from EPA systems and then validates and submits them to the Treasury Department.

When reviewing EPA data submitted to USAspending.gov, however, the Subcommittee found inconsistencies between the Award Search and Spending

\[\text{\textsuperscript{223} Office of the Inspector General, the Environmental Protection Agency, Report No. 18-P-0037, EPA Reported Its Fiscal Year 2017 Second Quarter Financial and Award Data in Accordance with the DATA Act, 4-5 (Nov. 9, 2017), Office of the Inspector General, the Department of Health and Human Services, Report No. A-17-17-02018; See also U.S. Department of Health and Human Services Met the Requirements of the Digital Accountability and Transparency Act of 2014, but Key Areas Require Improvement (Nov. 6, 2017).}\]

\[\text{\textsuperscript{224} U.S. Department of Health and Human Services Met the Requirements of the Digital Accountability and Transparency Act of 2014, but Key Areas Require Improvement, (Nov. 6, 2017).}\]

\[\text{\textsuperscript{225} Id.}\]

\[\text{\textsuperscript{226} Office of the Inspector General, the Environmental Protection Agency, Report No. 18-P-0037, EPA Reported Its Fiscal Year 2017 Second Quarter Financial and Award Data in Accordance with the DATA Act, 4-5 (Nov. 9, 2017).}\]

\[\text{\textsuperscript{227} Id.}\]
Explorer sections of the website. For example, the Subcommittee reviewed the Infrastructure Assistance: Drinking Water State Revolving Fund ("SRF"), which accounts for approximately 8 percent of EPA spending for 2017. The Award Search section on USAspending.gov attributes $928,697,163 in total obligations to the SRF for 2017, as seen in the screenshot of USAspending.gov below:

And the Spending Explorer sectionattributes $863,910,068 to the SRF, a difference of $64,787,095, as seen in the screenshot of USAspending.gov below.

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229 USAspending.gov, https://www.usaspending.gov/#/search/5f7d91a36723f284e6a87bbd03004509 (last visited July 12, 2018).
230 Id.
Further, when compared to the amount cited for the same program for FY 2017 in the 2019 EPA Budget in Brief ("EPA Budget"), the figures for the Drinking Water SRF are not identical, as shown in the EPA Budget in Brief screenshot below:

![Screenshot of EPA Budget](image)

The EPA Budget attributes $944,392,000 in obligations to the Drinking Water SRF for FY 2017, a difference of roughly $15 million from the figure published on the Awards section of USAspending.gov and a difference of roughly $80 million from the figure published on the Spending Explorer section.

The Treasury Department told the Subcommittee that some parts of USAspending.gov have accounted for obligation spending only and not the outlays, which could explain why the figures above are not the same. The Treasury

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232 Id.
234 Id.
235 USAspending.gov, [https://www.usaspending.gov/#/search/5f7d91a36723f284e6a87bbd03004509](https://www.usaspending.gov/#/search/5f7d91a36723f284e6a87bbd03004509) (last visited July 12, 2018).
236 USAspending.gov, [https://www.usaspending.gov/#/explorer/agency](https://www.usaspending.gov/#/explorer/agency) (last visited July 12, 2018).
237 Briefing with the U.S. Dep't of Treasury and the Office of Mgmt. & Budget (July 13, 2018).
Department did indicate that the Spending Explorer and the Award sections would ideally be the same, along with the EPA Budget obligation spending data. These discrepancies leave the user of the website wondering which figure, if any, is accurate.

H. The Department of Defense and Department of Energy

The DOD\textsuperscript{239} and DOE\textsuperscript{240} IGs reported their agencies had a 100 percent error rate for Q2 2017 spending submitted to USAspending.gov. The DOD IG cited complications with DOD’s ability to comply with the DATA Act, including: (1) a lack of internal controls to assess completeness, timeliness, and accuracy for spending data; (2) a failure by DOD to update its grant award feeder systems to interface with federal grant reporting systems; (3) DOD guidance that was inconsistent with OMB and the Treasury Department’s guidance; and (4) DATA Act Broker errors.\textsuperscript{241} The IG’s report makes clear that,

As a result, DoD spending data displayed on USAspending.gov was inconsistent and unreliable to policymakers and taxpayers. Therefore, taxpayers may not be able to rely on the DoD’s financial and award data display on USAspending.gov to track DoD spending effectively. Additionally, policymakers may not be able to rely on the DoD’s financial and award data to make decisions and effectively plan for mission critical programs and operations.\textsuperscript{242}

As such, inaccurate DOD spending on USAspending.gov totaled approximately $1 billion for Q2 FY2017.

The DOE IG found that all 354 transactions sampled contained at least one error, associated with government-wide errors. The IG states, “If one data element reviewed was incomplete, inaccurate, or not timely the complete item was in error.”\textsuperscript{243} DOE also experienced difficulty in reporting some data for non-appropriated funding “[w]hich should not have been reported as part of the DATA

\textsuperscript{238} Id.

\textsuperscript{239} Office of the Inspector General, the Department of Defense, DODIG-2018-020, DOD Compliance With the Digital Accountability and Transparency Act, i (Nov. 8, 2017).


\textsuperscript{241} Office of the Inspector General, the Department of Defense, DODIG-2018-020, DOD Compliance With the Digital Accountability and Transparency Act, i (Nov. 8, 2017).

\textsuperscript{242} Id. at ii.

\textsuperscript{243} Id. at 2.
According to the IG, discrepancies remained within DOE regarding whether the DATA Act requires certain data figures reported. The IG considered the information reported by DOE inaccurate. As such, the total amount of inaccurate data on for DOE on USAspending.gov amounted to $4,101,229,733.

V. CONCLUSION

Despite federal agencies submitting spending data to USAspending.gov as mandated by the DATA Act, this report highlights areas of concern associated with agencies’ first submission to USAspending.gov. The Subcommittee will continue to monitor efforts for further improvement in future submissions to USAspending.gov to create more transparent government.

244 Id. at 6.
245 Id.