



April 2017

DATA ACT

Office of Inspector General Reports Help Identify Agencies' Implementation Challenges

GAO Highlights

Highlights of [GAO-17-460](#), a report to congressional addressees

Why GAO Did This Study

The DATA Act was enacted to increase accountability and transparency and, among other things, expanded on the required federal spending information that agencies are to submit to Treasury for posting to a publicly available website. The act also requires a series of oversight reports by agencies' OIGs and GAO.

The objectives of this report are to (1) describe the type of reviews and standards OIGs reported using and scope of the work covered by the DATA Act readiness review reports issued by agency OIGs as of January 31, 2017; (2) describe agencies' readiness to meet the DATA Act requirements, including the May 2017 deadline, as reported by the respective OIGs; and (3) evaluate the extent to which OMB and Treasury used or plan to use the results of the OIG readiness reviews. GAO reviewed 30 OIGs' DATA Act readiness reviews issued on or before January 31, 2017. GAO also interviewed OMB staff and Treasury officials and assessed their actions against project management criteria.

What GAO Recommends

GAO recommends that OMB and Treasury establish mechanisms to assess the results of independent audits and reviews of agencies' compliance with the DATA Act requirements, including those of agency OIGs. OMB generally concurred and Treasury agreed with the recommendation. The Council of the Inspectors General on Integrity and Efficiency noted that the report will contribute to a greater understanding of OIGs' oversight and agencies' DATA Act implementation efforts.

View [GAO-17-460](#). For more information, contact Paula M. Rascona at (202) 512-9816 or rasconap@gao.gov.

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DATA ACT

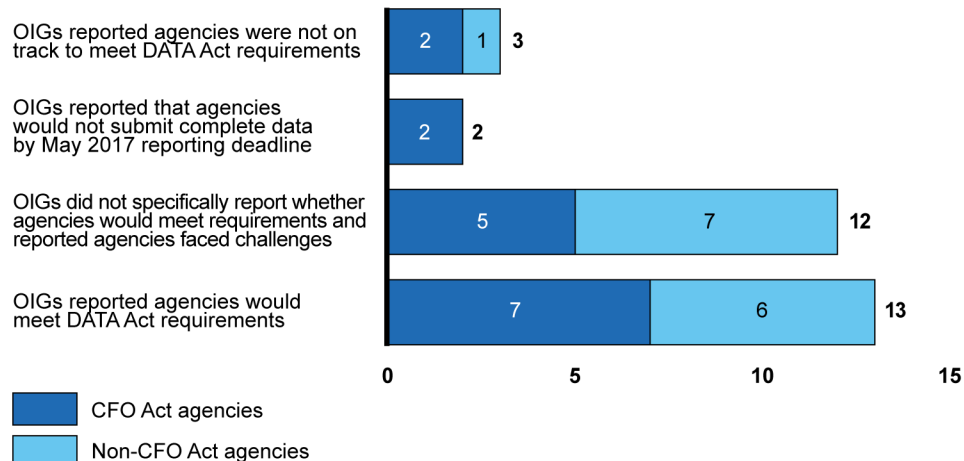
Office of Inspector General Reports Help Identify Agencies' Implementation Challenges

What GAO Found

As of January 31, 2017, 30 Offices of Inspector General (OIG) had completed Digital Accountability and Transparency Act of 2014 (DATA Act) readiness reviews for their respective agencies, most of which were completed from June 2016 through November 2016. GAO noted variations across the type of reviews conducted, standards used, and scope of work. For example, 16 OIG reviews focused on agencies' implementation actions to organize and design changes as recommended in the Department of the Treasury's (Treasury) *DATA Act Implementation Playbook*, while others included additional implementation steps.

The OIGs reported varying expectations for agencies' readiness to meet DATA Act requirements (see figure). For 26 of the 30 agencies, the OIGs reported challenges similar to those previously reported in agencies' implementation plans and by GAO, such as systems integration issues and lack of resources. Agencies have continued their implementation efforts since the OIG reviews.

OIGs' Reported Expectations of Agencies' Readiness to Meet DATA Act Requirements



CFO Act - Chief Financial Officers Act of 1990
 DATA Act - Digital Accountability and Transparency Act of 2014
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

Office of Management and Budget (OMB) staff make limited use of the OIGs' readiness review reports, and Treasury officials do not use them to monitor agencies' implementation of the DATA Act. Instead, OMB staff and Treasury officials stated that they monitor agency progress through other means, such as meetings with senior accountable officials and agency self-reporting. However, the OIG readiness reviews represent an important independent resource that could be used to validate agencies' self-reported progress, identify government-wide systemic issues, and identify and communicate good practices. By not making greater use of the OIG readiness review results, OMB and Treasury may be missing additional opportunities to identify implementation issues and review information that could help inform their monitoring of agencies' implementation of the DATA Act requirements.

Contents

Letter		1
	Background	4
	OIG DATA Act Readiness Reviews Varied in Type of Reviews, Standards Used, and Scope	6
	OIGs Reported Varying Expectations regarding Agencies' Readiness to Meet DATA Act Requirements, Including Challenges and Related Recommendations	9
	OMB Makes Limited Use of OIG Readiness Review Reports to Monitor Agencies' Progress, and Treasury Does Not Use Them	20
	Conclusions	21
	Recommendation for Executive Action	21
	Agency Comments and Our Evaluation	21
Appendix I	Objectives, Scope, and Methodology	25
Appendix II	Details from Office of Inspector General Readiness Review Reports	29
Appendix III	Comments from the Office of Management and Budget	40
Appendix IV	Comments from the Department of the Treasury	42
Appendix V	Comments from the Council of the Inspectors General on Integrity and Efficiency	44
Appendix VI	GAO Contact and Staff Acknowledgments	45
Tables		
	Table 1: Eight-Step Agency Digital Accountability and Transparency Act of 2014 (DATA Act) Implementation Plan and Timeline	4

Table 2: Agencies for Which Offices of Inspector General Issued Digital Accountability and Transparency Act of 2014 Readiness Review Reports by January 31, 2017	26
Table 3: Reported Type of Reviews Performed and Standards Used by OIGs in Conducting DATA Act Readiness Reviews	29
Table 4: Entity That Conducted DATA Act Readiness Reviews and Scope of Review	31
Table 5: OIG-Reported Time Frames for Completing Fieldwork and Expectations About Agencies' Readiness to Meet DATA Act Requirements	33
Table 6: Categories of Challenges Reported by OIGs in DATA Act Readiness Review Reports	35
Table 7: Categories of Recommendations and Suggestions Made by OIGs in DATA Act Readiness Review Reports	37
Table 8: Agency Responses to OIG Findings, Conclusions, or Recommendations in Digital Accountability and Transparency Act of 2014 Readiness Review Reports	38

Figures

Figure 1: Type of OIG DATA Act Readiness Reviews and Standards Used	7
Figure 2: <i>DATA Act Implementation Playbook</i> Steps Included in Scope of OIG DATA Act Readiness Reviews Varied	8
Figure 3: OIG-Reported Time Frames for Completing Readiness Review Fieldwork	9
Figure 4: OIGs' Reported Expectations of Agencies Readiness to Meet DATA Act Requirements	10
Figure 5: DATA Act Implementation Challenges Reported by the OIGs and the Number of Agencies That Faced Them	16
Figure 6: Recommendations and Suggestions Made by OIGs to Help Agencies Address Implementation Challenges	18
Figure 7: Agencies' Responses to OIG Report Findings, Conclusions, or Recommendations	20

Abbreviations

CFO Act	Chief Financial Officers Act of 1990
CFPB	Consumer Financial Protection Bureau
CIGIE	Council of the Inspectors General on Integrity and Efficiency
DATA Act	Digital Accountability and Transparency Act of 2014
DOD	Department of Defense
EPA	Environmental Protection Agency
FAEC	Federal Audit Executive Council
FDIC	Federal Deposit Insurance Corporation
FFATA	Federal Funding Accountability and Transparency Act of 2006
FLRA	Federal Labor Relations Authority
FMC	Federal Maritime Commission
GAGAS	generally accepted government auditing standards
GSA	General Services Administration
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
Interior	Department of the Interior
Labor	Department of Labor
NLRB	National Labor Relations Board
NSF	National Science Foundation
OIG	Office of Inspector General
OMB	Office of Management and Budget
<i>PMBOK® Guide</i>	<i>A Guide to the Project Management Body of Knowledge</i>
RRB	Railroad Retirement Board
SBA	Small Business Administration
State	Department of State
Treasury	Department of the Treasury

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April 26, 2017

Congressional Addressees

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted, in part, to increase accountability and transparency in federal spending.¹ Among other things, the DATA Act

- identifies the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) as the agencies responsible for establishing government-wide financial data standards, issuing guidance, and leading government-wide implementation of the act's requirements;
- expands the required federal spending information that agencies are to submit to Treasury for posting to a publicly available website;
- mandates that the information appear in a form that is both easily searchable and downloadable;
- requires the establishment of data standards to generate uniform agency data that are consistent and comparable; and
- requires a series of oversight reports by agencies' Offices of Inspector General (OIG) and GAO.

Under the act, the first OIG reports evaluating the completeness, timeliness, quality, and accuracy of agency spending data submissions were due to Congress in November 2016. However, agencies are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, the OIGs did not report in November 2016 on the spending data submitted under the act. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) developed an approach to address what they described as the reporting date anomaly and maintain

¹Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA). Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), *codified at* 31 U.S.C. § 6101 note. We refer to language added to FFATA by the DATA Act as DATA Act requirements.

early OIG engagement with the agencies.² CIGIE encouraged, but did not require, the OIGs to undertake assessments of their respective agencies' readiness to submit spending data in accordance with the requirements of the DATA Act. On December 22, 2015, CIGIE issued a letter to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform outlining this strategy for dealing with the OIG reporting date anomaly and delayed issuance of the mandated audit reports to November 2017. We believe that these readiness reviews, in addition to the mandated OIG reports on the completeness, timeliness, quality, and accuracy of agency spending data submissions, provide valuable information to help ensure the success of the DATA Act implementation efforts. As we report below, some OIGs contracted out the performance of readiness reviews to independent public accountants or consultants.³ For purposes of this report, we refer to the readiness reviews conducted by the OIGs and their contractors collectively as OIG readiness reviews, unless otherwise noted.

This report is part of an ongoing effort by GAO in response to the DATA Act mandate that calls for GAO to issue reports that assess and compare the completeness, timeliness, quality, and accuracy of agency data submitted under the act and agencies' implementation and use of data standards. The objectives of this report are to (1) describe the type of reviews and standards OIGs reported using and the scope of work covered by DATA Act readiness review reports issued by agency OIGs as of January 31, 2017; (2) describe agencies' readiness to meet the DATA Act requirements, including the May 2017 reporting deadline, as reported by the respective OIGs; and (3) evaluate the extent to which OMB and Treasury used or plan to use the results of the OIG readiness reviews to assist in their monitoring of agencies' implementation of the DATA Act.

To address these objectives, we

²CIGIE is an independent entity established within the executive branch to address integrity, economy, and effectiveness issues that transcend individual government agencies and to aid in establishing a professional, well-trained, and highly skilled workforce in OIGs. CIGIE's mission includes the identification, review, and discussion of areas of weakness and vulnerability in federal programs with respect to fraud, waste, and abuse.

³The OIGs for five agencies included in our review reported on the results of the readiness reviews that they contracted out to independent public accountants or consultants.

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- obtained 30 OIG readiness review reports (from 16 Chief Financial Officers Act of 1990 (CFO Act) agency OIGs and 14 non-CFO Act agency OIGs) issued on or before January 31, 2017,⁴ and reviewed these reports to describe the type of reviews, standards used, and the scope of work and followed up with OIGs for clarification and corroboration, as necessary;
 - reviewed the 30 readiness review reports to describe the reported implementation status of each agency, including whether the OIG expected the agency to meet the requirements of the DATA Act;
 - compared the challenges and data quality issues reported by the OIGs to the challenges and data quality issues identified by the agencies in their implementation plans and included in prior GAO reports;⁵
 - identified recommendations and suggestions made by the OIGs in their readiness reports; and
 - interviewed OMB staff and Treasury officials to determine how they used or plan to use the results of the OIG readiness reviews in their monitoring of agencies' implementation of the DATA Act and assessed their actions against the Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*.⁶

We conducted this performance audit from December 2016 to April 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our

⁴The CFO Act, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990), among other things, established Chief Financial Officer positions at major federal departments and agencies. The amended list of 24 affected entities, commonly referred to as "CFO Act agencies," is codified at section 901 of title 31, United States Code.

⁵GAO, *DATA Act: OMB and Treasury Have Issued Additional Guidance and Have Improved Pilot Design but Implementation Challenges Remain*, [GAO-17-156](#) (Washington, D.C.: Dec. 8, 2016); *DATA Act: Implementation Progresses but Challenges Remain*, [GAO-17-282T](#) (Washington, D.C.: Dec. 8, 2016); *DATA Act: Improvements Needed in Reviewing Agency Implementation Plans and Monitoring Progress*, [GAO-16-698](#) (Washington, D.C.: July 29, 2016); and *DATA Act: Progress Made but Significant Challenges Must Be Addressed to Ensure Full and Effective Implementation*, [GAO-16-556T](#) (Washington, D.C.: Apr. 19, 2016).

⁶Project Management Institute, Inc., *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*, Fifth Edition (2013). *PMBOK* is a trademark of the Project Management Institute, Inc. The *PMBOK® Guide* contains globally recognized standards for project management.

findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Appendix I provides additional details on our scope and methodology.

Background

As part of its efforts to facilitate agency implementation, in June 2015, Treasury issued the *DATA Act Implementation Playbook (Version 1.0)*, which contains an explanation of the eight suggested steps and timelines for agencies to use as they begin to develop their plans for DATA Act implementation (see table 1).⁷ On June 24, 2016, Treasury issued the *DATA Act Implementation Playbook (Version 2.0)*, which includes, among other things, expanded guidance on actions to be included in steps 5 through 8.⁸

Table 1: Eight-Step Agency Digital Accountability and Transparency Act of 2014 (DATA Act) Implementation Plan and Timeline

Step	Description of steps for agencies	Timeline
1	Organize team and create an agency DATA Act work group including affected communities and identify senior accountable official	Spring 2015
2	Review list of elements and participate in data standardization process	Spring 2015
3	Perform inventory of agency data and associated business processes	February 2015 to September 2015
4	Design and strategize changes to systems and business processes to capture complete, multilevel data (e.g., summary and award detail) and prepare cost estimates for fiscal year 2017 budget projections	March 2015 to September 2015
5	Execute broker (i.e., the system Treasury developed to collect and validate agency data) to map agency data to DATA Act schema (which is intended to standardize the way financial data will be collected and reported), implement system changes, and extract data	October 2015 to February 2016
6	Test broker implementation and outputs to ensure that data are valid	October 2015 to February 2016
7	Update systems and implement other systems changes	October 2015 to February 2017
8	Submit data and update and refine process	March 2016 to May 2017

Source: Department of the Treasury's *DATA Act Implementation Playbook, Version 1.0* (June 2015). | GAO-17-460

CIGIE established the Federal Audit Executive Council (FAEC) to discuss and coordinate issues affecting the federal audit community with special

⁷Department of the Treasury, *DATA Act Implementation Playbook, Version 1.0* (Washington, D.C.: June 2015).

⁸Department of the Treasury, *DATA Act Implementation Playbook, Version 2.0* (Washington, D.C.: June 24, 2016).

emphasis on audit policy and operations of common interest to FAEC members. FAEC formed the FAEC DATA Act Working Group to assist the OIG community in understanding and meeting its DATA Act oversight requirements by (1) serving as a working level liaison with Treasury, (2) consulting with GAO, (3) developing a common approach and methodology for the readiness reviews and mandated audits, and (4) coordinating key communications with other stakeholders.

On November 20, 2015, the FAEC DATA Act Working Group issued *DATA Act Readiness Review Guide (Version 1.0)* (Review Guide 1.0), and on June 2, 2016, issued *DATA Act Readiness Review Guide (Version 2.0)* (Review Guide 2.0), to assist OIGs in conducting their readiness reviews. The review guides state that readiness reviews are encouraged, but they are not mandatory. Review Guide 1.0 focused on reviewing agencies' actions and progress made on steps 1 through 4 of the agency eight-step plan described in the *DATA Act Implementation Playbook (Version 1.0)*. Review Guide 2.0 expanded Review Guide 1.0 to include suggested steps for reviewing agency progress on steps 5 through 8 of the agency eight-step plan in the revised *DATA Act Implementation Playbook (Version 2.0)*. According to the review guides, the main objectives of the readiness reviews are to assess whether an agency's DATA Act implementation plan, or process, is "on track to meet the requirements of the DATA Act" and to provide, as needed, recommendations or suggestions on how to improve the agency's likelihood of compliance with the requirements of the DATA Act prior to full implementation. Review Guide 2.0 states that readiness reviews should be conducted in accordance with the audit or review standards deemed appropriate by each OIG. As a result, subject to applicable legal constraints, OIGs could determine which standards to use to conduct their reviews, including (1) generally accepted government auditing standards (GAGAS) for performance audits or attestation reviews or (2) CIGIE standards for inspections and evaluations.⁹

GAGAS describes different types of reviews, such as performance audits and attestation reviews.¹⁰ Performance audits are audits that provide

⁹When OIGs choose to perform an audit, they are required to do so in accordance with generally accepted government auditing standards. See Inspector General Act of 1978 (IG Act), § 4(b), Pub. L. No. 95-452, 92 Stat. 1101, 1102 (Oct. 12, 1978), *codified as amended at* 5 U.S.C. app. Furthermore, OIGs are required to adhere to CIGIE professional standards. IG Act § 11(c)(2).

¹⁰GAO, *Government Auditing Standards: 2011 Revision*, [GAO-12-331G](#) (Washington, D.C.: December 2011).

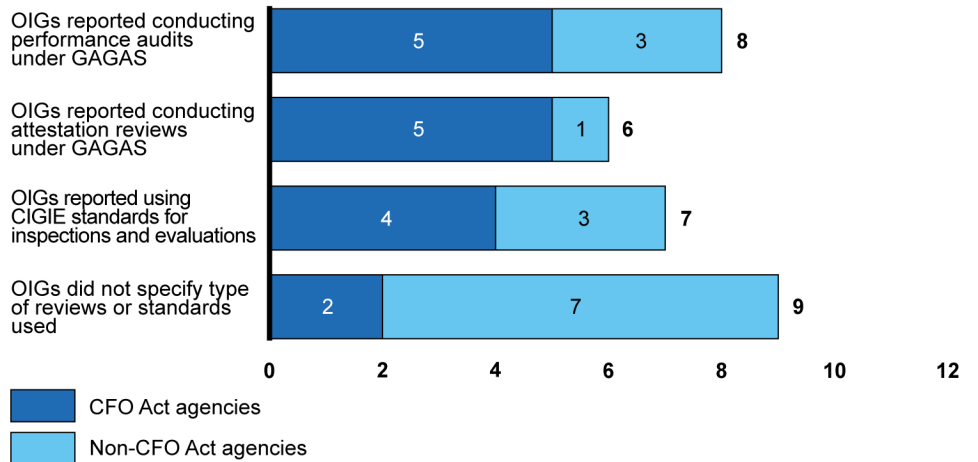
findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Attestation reviews consist of sufficient testing to express a conclusion about whether any information came to the auditors' attention that indicates the subject matter is not based on the criteria or the assertion is not presented based on the criteria in all material respects. CIGIE has developed standards for OIG inspections and evaluations. According to these standards, inspections and evaluations are systematic and independent assessments of the design, implementation, or results of an agency's operations, programs, or policies.

The *PMBOK® Guide* contains globally recognized standards for project management. According to the *PMBOK® Guide*, monitoring project performance—such as government-wide implementation of the DATA Act—should be done consistently and regularly, include tracking and reviewing the progress and performance of the project, and use independent quality audits. According to the *PMBOK® Guide*, a quality audit is a structured, independent process to determine if project activities comply with organizational and project policies, processes, and procedures.

OIG DATA Act Readiness Reviews Varied in Type of Reviews, Standards Used, and Scope

The majority of CFO Act agencies' OIGs reported using GAGAS in conducting their readiness reviews, while half of non-CFO Act agencies' OIGs did not specify what standards they used. Figure 1 describes the type of reviews and standards the OIGs used in conducting their readiness reviews. (See table 3 in app. II for additional details on type of reviews and standards used.)

Figure 1: Type of OIG DATA Act Readiness Reviews and Standards Used

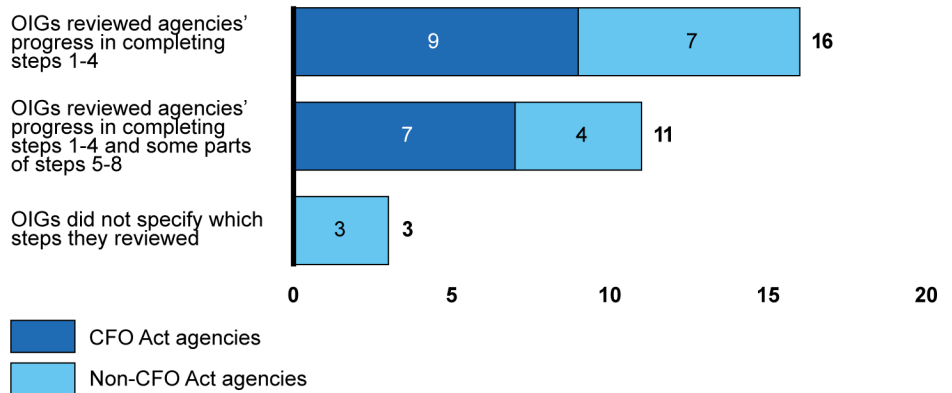


CFO Act - Chief Financial Officers Act of 1990
 CIGIE - Council of the Inspectors General on Integrity and Efficiency
 DATA Act - Digital Accountability and Transparency Act of 2014
 GAGAS - generally accepted government auditing standards
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

The majority of CFO Act agency OIGs and half of non-CFO Act agency OIGs reported reviewing agency actions to accomplish steps 1 through 4 in the *DATA Act Implementation Playbook (Version 1.0)*, which were to be completed by September 2015. Figure 2 describes the reported scope of OIGs readiness reviews. (See table 4 in app. II for additional details on the scope of reviews.)

Figure 2: DATA Act Implementation Playbook Steps Included in Scope of OIG DATA Act Readiness Reviews Varied



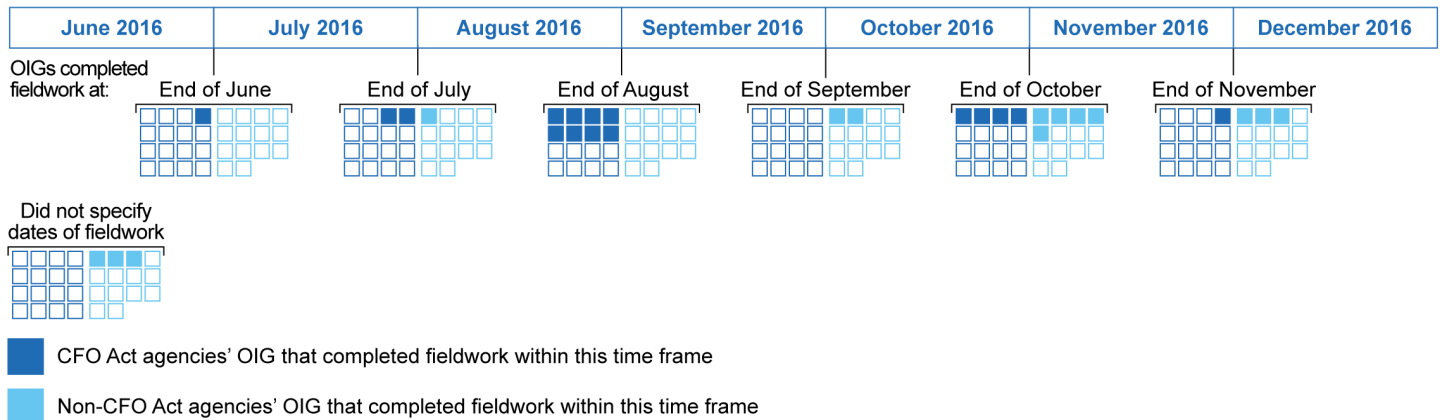
CFO Act - Chief Financial Officers Act of 1990
 DATA Act - Digital Accountability and Transparency Act of 2014
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

The scope of OIG readiness reviews also varied in other aspects. The majority (25 of 30) of the readiness reviews were conducted by the agency OIGs (14 CFO Act agencies and 11 non-CFO Act agencies) and 5 were contracted out to independent public accountants or consultants (2 CFO Act agencies and 3 non-CFO Act agencies). (See table 4 in app. II for additional details on agency readiness reviews conducted by OIGs and contractors.)

As shown in figure 3, the time frame during which the OIGs conducted the readiness reviews varied, and most (27 of 30) were completed from June 2016 through November 2016, but 3 OIGs did not specify their completion dates. The *DATA Act Implementation Playbook* suggested that agencies complete steps 5 and 6 by February 2016. However, the majority of OIGs did not include these steps in the scope of their reviews (as shown in fig. 2). Agencies' current implementation status and progress have changed since the completion of the readiness reviews as agencies continue their implementation efforts. (See table 5 in app. II for additional details on the timelines for OIGs completing fieldwork on agency readiness reviews.)

Figure 3: OIG-Reported Time Frames for Completing Readiness Review Fieldwork



CFO Act – Chief Financial Officers Act of 1990
 OIG – Office of Inspector General
 Source: GAO analysis of OIG readiness review reports. | GAO-17-460

OIGs Reported Varying Expectations regarding Agencies' Readiness to Meet DATA Act Requirements, Including Challenges and Related Recommendations

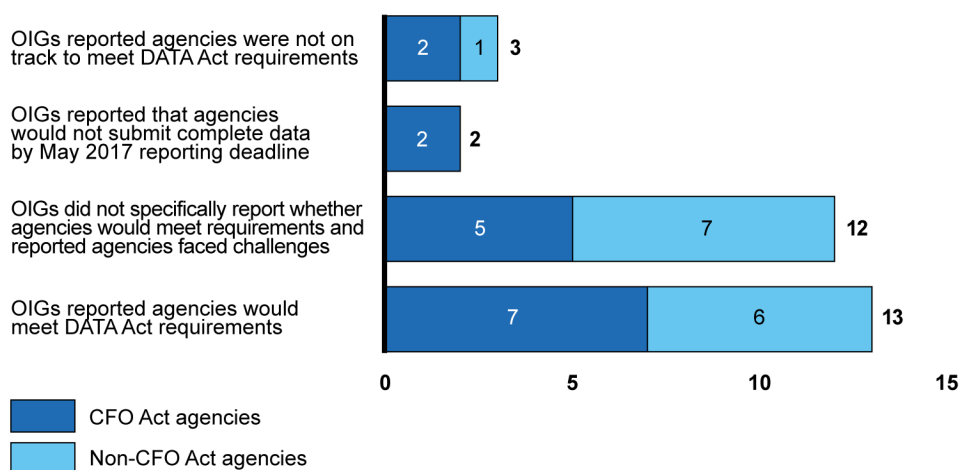
In their readiness review reports, the OIGs varied on whether they expected their agencies to meet the DATA Act requirements, including the May 2017 reporting deadline. Further, most OIGs reported that their agencies faced challenges that were generally consistent with challenges identified in their agencies' DATA Act implementation plans and previously reported by us. To help address certain agency implementation challenges and data quality issues and meet the DATA Act requirements, including the May 2017 deadline, 15 OIGs made recommendations or suggestions in their readiness review reports.

OIGs' Expectations Varied regarding Agencies' Readiness to Meet DATA Act Requirements

In their readiness review reports, 13 OIGs reported that they expected their agencies to meet the DATA Act requirements, and 12 OIGs did not specifically state whether they expected their agencies to meet the DATA Act requirements, including the May 2017 reporting deadline. Three OIGs reported that their agencies were "not on track" to meet the DATA Act requirements. The remaining 2 OIGs reported that their agencies would not submit complete data by the May 2017 reporting deadline. Figure 4

shows the OIGs' expectations regarding their agencies' readiness to meet the DATA Act requirements. (See table 5 in app. II for additional details about the OIGs' expectations regarding their agencies' readiness.) See the individual OIG reports on the respective OIG websites for the exact language the OIGs used in reporting on their expectations about their agencies' readiness to meet DATA Act requirements.

Figure 4: OIGs' Reported Expectations of Agencies Readiness to Meet DATA Act Requirements



CFO Act - Chief Financial Officers Act of 1990
 DATA Act - Digital Accountability and Transparency Act of 2014
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

The following 3 OIGs reported that their agencies were “not on track” to meet the DATA Act requirements:

- Department of Housing and Urban Development (HUD). The OIG reported that HUD was “not on track to provide complete, departmentwide reporting by the May 2017 deadline.” According to the OIG, implementation for the Federal Housing Authority and Government National Mortgage Association will be delayed because HUD management did not determine until May 2016 that these two component agencies were also subject to the DATA Act reporting requirements. In addition, according to the OIG, reliance on legacy financial systems with differing technologies and data elements and limited resources presented challenges. The OIG did not specify

whether HUD management agreed or disagreed with the OIG's findings and recommendations.

- Department of the Interior (Interior). The OIG reported that Interior was “not on track to implement the DATA Act requirements by the act's May 2017 deadline.” According to the OIG, Interior was relying on a software upgrade needed to create files to submit data in accordance with the DATA Act that will not be completed on time because of vendor delays. In addition, Interior was 6 months behind the time frames recommended in the *DATA Act Implementation Playbook (Version 1.0)*. Interior management generally agreed with the OIG's findings and recommendations.
- U.S. International Trade Commission. The OIG reported that the commission was “not on track to meet the requirements of the DATA Act.” The OIG reported that the commission was relying too heavily on its shared service provider to meet the reporting requirements of the DATA Act. The commission generally agreed with the OIG's findings and recommendations.

The following 2 OIGs reported that their agencies would not submit complete data by the May 2017 reporting deadline:

- Department of Defense (DOD). The OIG reported that except for a lack of certain documentation and the planned use of waivers, nothing came to the OIG's attention to indicate that DOD had not made efforts to comply with the DATA Act. According to the OIG, DOD notified OMB and Treasury that it planned to use two of the three 6-month extensions allowed by the act to extend the reporting deadline for reporting transaction-level financial data by 1 year, to the second quarter of fiscal year 2018.¹¹ We recently reported that DOD's financial management deficiencies have negatively affected its ability to have auditable financial statements and its ability to make sound decisions on missions and operations.¹² In addition, the OIG reported that DOD was developing a system designed to consolidate its transaction-level financial data. The development of the system focuses first on readiness to undergo a financial statement audit and then data for submission under the DATA Act. According to the OIG, DOD did not plan to begin developing DATA Act-specific requirements

¹¹See FFATA, § 4(c)(2)(B), as added by DATA Act, § 3(2), and codified at 31 U.S.C. § 6101 note.

¹²GAO, *DOD Financial Management: Significant Efforts Still Needed for Remediating Audit Readiness Deficiencies*, [GAO-17-85](#) (Washington, D.C.: Feb. 9, 2017).

until November 2017. However, in DOD's request to OMB to use two of the waivers, DOD stated that it will be ready to issue four of five required data files by May 2017. The OIG report did not specify DOD management's response. OIG officials subsequently informed us that they did not seek a response as they determined that one was not required.

- Environmental Protection Agency (EPA). The OIG reported that EPA had difficulty linking awards data from its financial and procurement systems. According to the OIG, EPA will not be able to submit a complete file with object class and program activity data to Treasury in May 2017. EPA management disagreed with the OIG draft report. In the final report, the OIG stated that subsequent to its fieldwork, EPA met with OMB and Treasury and they recommended that EPA consider a phased approach to reporting. EPA updated its implementation plan to show a phased approach with full submission of data files by October 2017.

The following 12 OIGs did not specifically state whether they expected their agencies to meet the DATA Act requirements, including the May 2017 reporting deadline, but reported that they faced challenges that may affect their ability to meet DATA Act requirements:

- General Services Administration (GSA). The OIG reported that GSA had made positive progress in meeting DATA Act milestones and implementing the eight key steps in the *DATA Act Implementation Playbook* to fulfill the requirements of the DATA Act. However, the OIG reported that GSA must address certain risks and challenges, such as certifying the reliability and validity of data submissions and relying on a shared service provider for financial management services and systems, in order to achieve successful implementation. The OIG reported that GSA management did not have any comments on the results of the OIG's readiness review.
- Department of Health and Human Services (HHS). The OIG reported that HHS had not fully met the requirements of steps 1 through 4 of the eight-step plan in the *DATA Act Implementation Playbook (Version 1.0)* and will likely experience further systems, resource, and payment data aggregation challenges as the deadline for spending data submission approaches. HHS generally agreed with the OIG's findings and recommendations.
- Department of Labor (Labor). The OIG reported three issues affecting the department's ability to demonstrate effective implementation of the DATA Act requirements by the May 2017 reporting deadline:

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1. problems with the department documenting completion of its inventory of agency data and linking data from its source systems to the DATA Act schema,
 2. inaccurate tracking of the status of key tasks, and
 3. lack of a risk mitigation strategy.

Further, the OIG reported that there was no reasonable assurance that Labor had completed key tasks or could effectively manage significant delays and challenges. In its comments on the OIG's readiness review report, Labor management stated that it did not agree with the OIG's finding regarding the department's ability to meet the reporting deadline and stated that it believed Labor was on track to successfully implement the DATA Act requirements. Management also commented that it recognized that improvements can be made and had addressed the OIG's recommendations.

- National Science Foundation (NSF). The OIG reported that it could not determine whether NSF will meet the reporting deadline because of external issues, such as changes and delays in implementation guidance and project management challenges. NSF management generally agreed with the OIG's findings and recommendations.
- Small Business Administration (SBA). According to the OIG, SBA had not created files containing the required data elements for grant and contract awards or validated those files using Treasury's validation system. In addition, the OIG reported that it could not determine if SBA included data for contract awards executed on its behalf by its federal shared services provider. SBA management generally agreed with the OIG's findings and recommendations.
- Consumer Financial Protection Bureau (CFPB). The OIG stated that to successfully meet the DATA Act reporting requirements, CFPB would need to effectively execute its implementation efforts, designate a senior accountable official, and clearly document the roles and responsibilities of its shared service provider. CFPB management generally agreed with the OIG's findings.
- Export-Import Bank. The OIG reported that the Export-Import Bank had made progress toward DATA Act implementation and conditions existed that may affect the bank's ability to implement all DATA Act requirements by the May 2017 deadline. These conditions included not always maintaining access to and using DATA Act implementation information and resources available from Treasury and OMB, lack of specific detail for all steps needed for implementation, and not formally assessing project risks. Export-Import Bank management generally agreed with the OIG's findings and recommendations.

-
- Federal Maritime Commission (FMC). The OIG reported that while it recognized FMC's reliance on its shared service provider, the commission should be more actively engaged in overall implementation of DATA Act requirements. Further, the OIG reported that FMC had not completed, or only partially completed, steps 1 through 4 of the agency eight-step plan in the *DATA Act Implementation Playbook*. FMC management generally agreed with the OIG's findings.
 - Federal Deposit Insurance Corporation (FDIC). The OIG reported that FDIC had completed the first four steps in the *DATA Act Implementation Playbook*. According to the OIG, overall, FDIC's preparedness efforts were being affected by delays in receiving guidance and clarification on key issues from OMB and Treasury and by delays in Treasury's scheduled release of the production-ready version of the broker—the system Treasury developed to collect and validate agency data. The OIG's readiness review report did not indicate whether FDIC management agreed or disagreed with the OIG's findings.
 - Federal Labor Relations Authority (FLRA). The OIG reported that FLRA was largely relying on the implementation efforts of Treasury's Bureau of the Fiscal Service, which provides accounting and financial reporting services for FLRA. However, according to the report, the OIG believed that FLRA should be more actively engaged in the overall implementation of the DATA Act requirements. FLRA management agreed with the OIG's recommendations.
 - National Labor Relations Board (NLRB). The OIG reported that NLRB's readiness wholly depended on its shared service provider's ability to implement software patches to the financial management system. Additionally, according to the OIG, the documentation provided by the DATA Act implementation working group did not provide any evidence of an alternate plan in the event that the patches were not provided on time. The OIG's readiness review report did not indicate whether NLRB management agreed or disagreed with the OIG's findings.
 - Railroad Retirement Board (RRB). The OIG reported that it is uncertain whether RRB will be able to comply with DATA Act reporting requirements within the specified time frame because of RRB's heavy reliance on the contractor supporting its DATA Act implementation efforts and limited RRB management oversight of the contractor. RRB management partially agreed with the OIG's findings and recommendations and stated that it had taken actions and planned to take further actions it believes will address the OIG recommendations.

However, the OIG said that RRB's corrective actions were incomplete and reiterated the OIG's uncertainty about RRB's ability to comply with DATA Act reporting requirements.

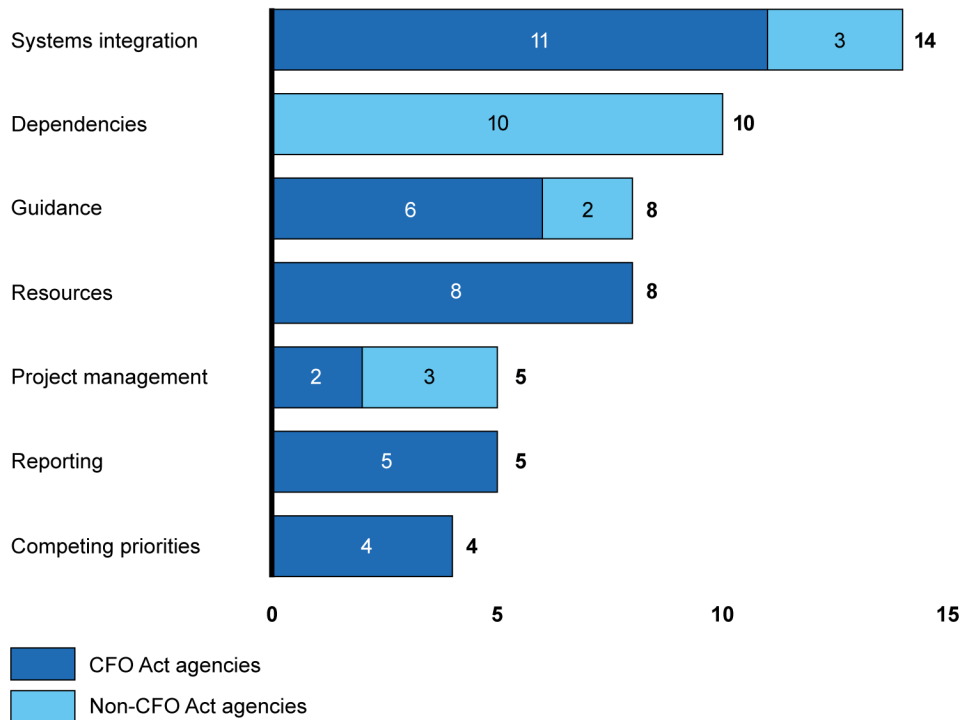
Thirteen OIGs (7 CFO Act agencies and 6 non-CFO Act agencies) indicated that they expected their agencies to meet the DATA Act requirements. However, 9 of the 13 OIGs also reported that their agencies still faced challenges that could impact their ability to meet the DATA Act requirements if not addressed as planned, as discussed below.

Most OIGs Reported That Agencies Faced Challenges in Meeting the DATA Act Requirements

Of the 30 OIGs, 26 (15 CFO Act agencies and 11 non-CFO Act agencies), including 9 OIGs that expected their agencies to meet the DATA Act requirements, reported that their agencies faced challenges that were generally consistent with challenges identified in their agencies' DATA Act implementation plans and previously reported by us.¹³ Figure 5 shows the categories of challenges and the number of agencies facing the challenges, based on information reported by the OIGs in their readiness review reports. (See table 6 in app. II for additional details of agencies' DATA Act challenges reported by OIGs.)

¹³See [GAO-16-556T](#), [GAO-16-698](#), [GAO-17-156](#), and [GAO-17-282T](#).

Figure 5: DATA Act Implementation Challenges Reported by the OIGs and the Number of Agencies That Faced Them



CFO Act - Chief Financial Officers Act of 1990
 DATA Act - Digital Accountability and Transparency Act of 2014
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

Note: Number of agencies totals more than 26 because some OIGs reported multiple challenges.

We defined the categories of challenges we identified in the OIG readiness review reports as follows:

Systems integration: Technology issues, including challenges with developing and submitting required files, integrating multiple existing and disparate financial and management systems, or needing to install new systems or modify existing systems to implement the DATA Act.

Dependencies: Agency implementation activities depend on actions being taken by other parties (e.g., shared service providers) before the agency can proceed.

Guidance: Incomplete, unclear, missing, and evolving guidance on requirements, including data elements, the technical schema, and other key policies issued by OMB and Treasury.

Resources: Lack of funding or human resources for implementation.

Project management: Challenges related to project or program management, such as lack of a designated project manager and inadequate documentation of progress made or key decisions.

Reporting: Issues related to meeting DATA Act reporting requirements, including completeness and quality of agency data to be reported, as well as senior accountable official certification and reporting of nonfinancial data.

Competing priorities: Statutory, regulatory, policy, or other agency-specific matters that have competing priorities or conflicting requirements that may affect an agency's DATA Act implementation process.

Further, OIGs for 3 agencies specifically reported that the agencies had issues that could affect the quality of the data they are to submit in accordance with the DATA Act.

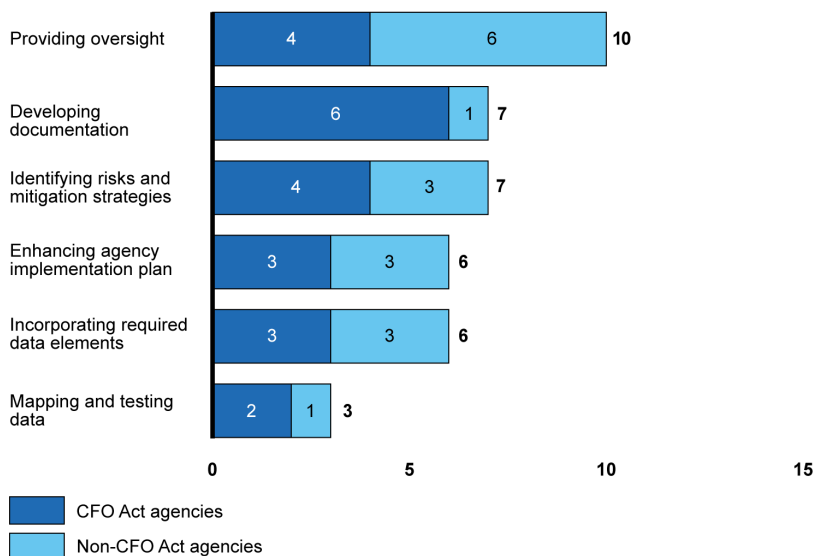
- HUD's OIG reported that HUD had been unable to resolve data quality issues that have impeded the complete and accurate reporting of contracts, grants, loans, and other financial assistance awards in USAspending.gov.
- Treasury's OIG reported that Treasury faced challenges ensuring the quality and validity of data reported because of data validation and reconciliation complexities involving various components.
- GSA's OIG reported data quality challenges involving numerical rounding, data formatting issues, and linking data accurately across systems. Further, according to the OIG, internal control procedures to help ensure the reliability and validity of GSA submitted data were under development.

Certain OIGs Made Recommendations or Suggestions to Their Agencies

To help address certain agency implementation challenges and data quality issues and meet the DATA Act requirements, including the May 2017 deadline, 15 OIGs (8 CFO Act agencies and 7 non-CFO Act agencies) made recommendations or suggestions to their agencies in the readiness review reports. Of these 15 OIGs, 9 made recommendations and 6 made suggestions, all of which we categorized into six areas. (See

fig. 6; see table 7 in app. II for additional details on recommendations and suggestions reported by OIGs.)

Figure 6: Recommendations and Suggestions Made by OIGs to Help Agencies Address Implementation Challenges



CFO Act - Chief Financial Officers Act of 1990
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

Note: Number of agencies totals more than 15 because some OIGs reported multiple recommendations or suggestions.

We defined the categories of recommendations and suggestions we identified in the OIG readiness review reports as follows:

Providing oversight: Includes ensuring that the senior accountable official more directly oversees the agency’s DATA Act implementation working group progress, strengthening project management over DATA Act implementation efforts, and forming a DATA Act work group and holding regular meetings.

Developing documentation: Includes adequately documenting project activities, key decisions, and progress monitoring.

Identifying risks and risk mitigating strategies: Includes identifying and assessing external and internal risks and developing mitigation

strategies to respond to any identified implementation risks that could hamper DATA Act reporting.

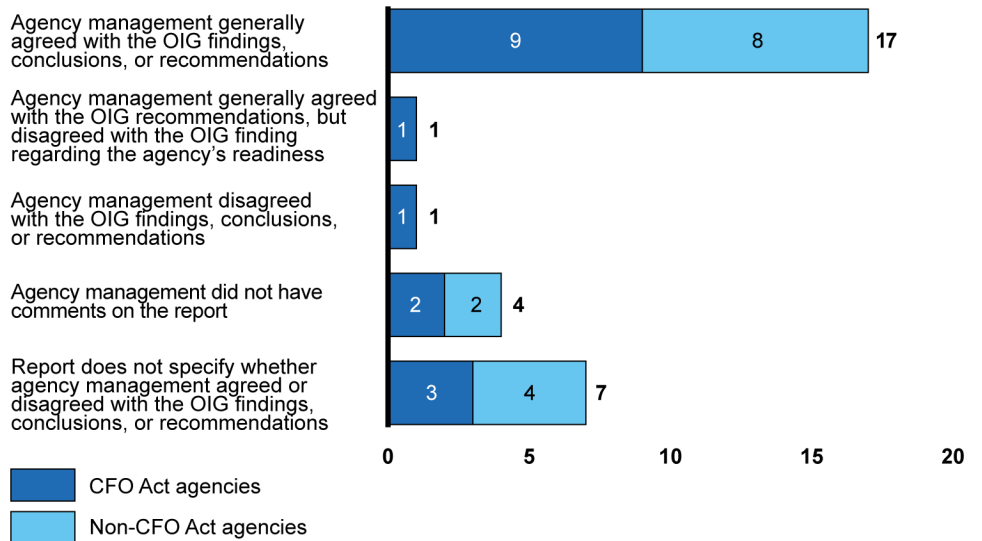
Enhancing agency implementation plan: Includes enhancing and updating the DATA Act implementation plan.

Incorporating required data elements: Includes focusing efforts on reporting required data elements, identifying the universe of obligations and disbursements for DATA Act-compliant reporting, and developing a plan to transition agency contracts to the new unique award identifier.

Mapping and testing data: Includes mapping data, reviewing output files for accuracy and completeness, and submitting test files. This also includes recommendations or suggestions related to establishing a methodology for reviewing data, systems, and milestones.

In their responses to the OIG readiness review reports, 17 of the 30 agencies generally agreed with the OIG findings, conclusions, or recommendations. (See fig. 7; see table 8 in app. II for additional details on agencies' responses to OIG findings, conclusions, or recommendations.)

Figure 7: Agencies' Responses to OIG Report Findings, Conclusions, or Recommendations



CFO Act - Chief Financial Officers Act of 1990
 OIG - Office of Inspector General

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

OMB Makes Limited Use of OIG Readiness Review Reports to Monitor Agencies' Progress, and Treasury Does Not Use Them

OMB staff told us that they reviewed the OIG readiness review reports that they were made aware of and considered any findings or results along with information OMB obtained from weekly phone calls, monthly meetings with senior accountable officials, agency self-reporting of progress, and other forms of communication with the agencies that OMB used to help inform its implementation oversight efforts. OMB staff also told us that because they did not direct the OIGs to conduct the readiness reviews, they do not plan to follow up with OIGs that did not or are not planning to issue readiness review reports. In addition, OMB staff stated that because they have other methods for interacting with the agencies, they believe that there is no need for them to document processes or results related to their use of the OIG readiness review reports, so they have no documented procedures for how they use these reviews.

Treasury officials told us that they were not using OIG readiness review reports to monitor agency progress because they already receive agency updates through several other methods, such as agency self-reporting of agency progress to Treasury and regular meetings with agency staff and senior accountable officials.

The OIG readiness reviews are a form of independent quality audit, as described in the *PMBOK® Guide*. According to the *PMBOK® Guide*, the objectives of a quality audit may include, among other things, identifying nonconformity, gaps, and shortcomings; sharing good practices; and proactively offering assistance in a positive manner to improve implementation of processes. The OIG readiness reviews represent an important independent resource that could be used to validate and assess agencies' self-reported progress, identify government-wide systemic issues, and learn about and communicate good practices to help agencies comply with the DATA Act requirements. By not making greater use of the results and recommendations contained in these reviews, OMB and Treasury may be missing additional opportunities to identify trends in government-wide implementation issues and review information that could help inform their monitoring of agencies' implementation of the DATA Act requirements.

Conclusions

Certain OIGs reported varying levels of progress by agencies in implementing the DATA Act requirements and overcoming challenges, and some OIGs provided recommendations or suggestions to help further implementation efforts. However, OMB and Treasury are not using the OIG readiness review reports to help validate agencies' progress toward full implementation and to help ensure timely and effective implementation of the DATA Act requirements across the government. By not using independent reports such as the readiness reviews as a key project management tool to identify government-wide issues, OMB and Treasury may be missing opportunities to help agencies effectively implement DATA Act requirements.

Recommendation for Executive Action

We recommend that the Director of OMB and the Secretary of the Treasury establish mechanisms to assess the results of independent audits and reviews of agencies' compliance with the DATA Act requirements, including those of agency OIGs, to help inform full implementation of the act's requirements across government.

Agency Comments and Our Evaluation

We provided a draft of this report to OMB and Treasury for comment. We also provided a draft to CIGIE for comment, which shared the draft with the OIGs. OMB, Treasury, and CIGIE submitted written comments that are discussed below and reprinted in appendixes III, IV, and V, respectively. In addition, Treasury and some OIGs provided technical comments, which we incorporated as appropriate.

In its written comments, OMB stated that it generally concurred with our recommendation and that OIG readiness reviews are just one tool in OMB's toolbox of agency engagement efforts, which also includes reviewing agency implementation plans, holding numerous meetings with the agencies, and requesting regular progress updates on the agencies' implementation efforts. We recognize that OMB's efforts to engage regularly with agencies are helpful for monitoring agencies' implementation. However, it is also important to use information in independent audits and reviews to validate agencies' progress. In addition, OMB commented that the draft did not reflect that these OIG reports represent a snapshot in time of an agency's implementation progress. As stated in our report, the OIGs' time frames for completing their readiness reviews were from June 2016 through December 2016, and the report also noted that agencies' current implementation status and progress have changed since completion of the readiness review reports as agencies continue their implementation efforts.

In its written comments, Treasury agreed with our recommendation and stated that it will establish mechanisms to assess the results of the independent audits and reviews of agencies' compliance with the DATA Act requirements. Treasury noted that these mechanisms will inform its efforts on whether and how to tailor its future outreach efforts to help agencies meet the DATA Act requirements.

In its written comments, CIGIE noted that the report provides useful information on the federal inspectors general efforts to meet oversight and reporting responsibilities under the DATA Act and, as such, will contribute to a greater understanding of the oversight work performed by the OIG community and of agency efforts to report and track government-wide spending more effectively.

We are sending copies of this report to the Director of the Office of Management and Budget, the Secretary of the Treasury, the Chairperson and Vice Chairperson of the Council of the Inspectors General on Integrity and Efficiency Audit Committee, as well as interested congressional committees and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-9816 or rasconap@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on

the last page of this report. GAO staff who made key contributions to this report are listed in appendix VI.



Paula M. Rascona
Director
Financial Management and Assurance

List of Addressees

The Honorable Ron Johnson
Chairman
The Honorable Claire McCaskill
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

The Honorable Mark Meadows
Chairman
The Honorable Gerald E. Connolly
Ranking Member
Subcommittee on Government Operations
Committee on Oversight and Government Reform
House of Representatives

The Honorable William Hurd
Chairman
The Honorable Robin Kelly
Ranking Member
Subcommittee on Information Technology
Committee on Oversight and Government Reform
House of Representatives

The Honorable Thomas R. Carper
United States Senate

The Honorable Mark R. Warner
United States Senate

Appendix I: Objectives, Scope, and Methodology

As part of a series of products that GAO is providing to Congress on implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act), this report discusses the results of Office of Inspector General (OIG) readiness reviews and the reported status of related executive branch agencies' implementation of the DATA Act.¹ Our reporting objectives were to

1. describe the type of reviews and standards OIGs reported using and the scope of work covered by DATA Act readiness review reports issued by agency OIGs as of January 31, 2017;
2. describe agencies' readiness to meet the DATA Act requirements, including the May 2017 reporting deadline, as reported by the respective OIGs; and
3. evaluate the extent to which the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) used or plan to use the results of the OIG readiness reviews to assist in their monitoring of agencies' implementation of the DATA Act.

The scope of our audit included 30 OIG readiness review reports that were issued on or before January 31, 2017, representing 16 Chief Financial Officers Act of 1990 (CFO Act) agencies and 14 non-CFO Act agencies.² Table 2 shows the 30 agencies included in our review.

¹Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA). Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), *codified at* 31 U.S.C. § 6101 note. We refer to language added to FFATA by the DATA Act as DATA Act requirements.

²The CFO Act, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990), among other things, established Chief Financial Officer positions at major federal departments and agencies. The amended list of 24 affected entities, commonly referred to as "CFO Act agencies," is codified at section 901 of title 31, United States Code.

Table 2: Agencies for Which Offices of Inspector General Issued Digital Accountability and Transparency Act of 2014 Readiness Review Reports by January 31, 2017

Chief Financial Officers Act of 1990 (CFO Act) agencies	Non-CFO Act agencies
Department of Defense	Appalachian Regional Commission
Department of Education	Commodity Futures Trading Commission
Department of Energy	Consumer Financial Protection Bureau
Department of Health and Human Services	Defense Nuclear Facilities Safety Board
Department of Housing and Urban Development	Export-Import Bank
Department of the Interior	Federal Deposit Insurance Corporation
Department of Justice	Federal Election Commission
Department of Labor	Federal Labor Relations Authority
Department of Transportation	Federal Maritime Commission
Department of the Treasury	National Credit Union Administration
Environmental Protection Agency	National Labor Relations Board
General Services Administration	Railroad Retirement Board
National Science Foundation	Securities and Exchange Commission
Nuclear Regulatory Commission	U.S. International Trade Commission
Small Business Administration	–
Social Security Administration	–

Legend: – = not applicable.

Source: Agency Offices of Inspector General. | GAO-17-460

OIGs for 6 CFO Act agencies (Departments of Agriculture, Commerce, Homeland Security, and Veterans Affairs; U.S. Agency for International Development; and Office of Personnel Management) and 6 non-CFO Act agencies (Corporation for National and Community Service, Denali Commission, Federal Communications Commission, Federal Trade Commission, Gulf Coast Ecosystem Restoration Council, and Millennium Challenge Corporation) had readiness reviews in progress and, as a result, their reports were not issued before January 31, 2017.

OIGs for 2 CFO Act agencies decided not to conduct readiness reviews. The National Aeronautics and Space Administration’s OIG told us the office did not perform a readiness review because of resource constraints. The Department of State’s (State) OIG told us that in order to meet the intent of the readiness reviews without investing extensive resources, the OIG discussed State’s implementation efforts with State officials. According to the OIG, it is “comfortable” that State is

implementing the DATA Act requirements, and any issues with implementation or data quality will be identified during the mandated audit.

To address our first and second objectives, we reviewed each of the 30 readiness review reports and communicated with OIGs for clarification and corroboration, as necessary, to describe what the OIGs reported regarding

- the type of reviews and standards used (e.g., generally accepted government auditing standards for performance audits and attestation reviews or Council of the Inspectors General on Integrity and Efficiency (CIGIE) standards for inspections and evaluations);
- the scope of the work covered (i.e., implementation steps in the *DATA Act Implementation Playbook*³ reviewed) and the time frame for when the readiness review fieldwork was completed;
- the implementation status of each agency, including whether the OIG expected the agency to meet the requirements of the DATA Act; and
- recommendations or suggestions that the OIGs made to their respective agencies.

We also compared the challenges and data quality issues reported by the OIGs in their readiness review reports to the challenges and data quality issues identified by the agencies in their implementation plans and that were included in prior GAO reports.⁴

To address our third objective, we

³Department of the Treasury, *DATA Act Implementation Playbook, Version 1.0* (Washington, D.C.: June 2015), and *DATA Act Implementation Playbook, Version 2.0* (Washington, D.C.: June 24, 2016).

⁴GAO, *DATA Act: OMB and Treasury Have Issued Additional Guidance and Have Improved Pilot Design but Implementation Challenges Remain*, [GAO-17-156](#) (Washington, D.C.: Dec. 8, 2016); *DATA Act: Implementation Progresses but Challenges Remain*, [GAO-17-282T](#) (Washington, D.C.: Dec. 8, 2016); *DATA Act: Improvements Needed in Reviewing Agency Implementation Plans and Monitoring Progress*, [GAO-16-698](#) (Washington, D.C.: July 29, 2016); and *DATA Act: Progress Made but Significant Challenges Must Be Addressed to Ensure Full and Effective Implementation*, [GAO-16-556T](#) (Washington, D.C.: Apr. 19, 2016).

- interviewed OMB staff and Treasury officials about whether or how they used or plan to use the results of the OIG readiness reviews in their monitoring of agencies' implementation of the DATA Act;
- requested any supporting documentation related to how OMB used or plans to use the results of the readiness reviews; and
- assessed OMB's and Treasury's actions against relevant project management guidance and concepts in the Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*.⁵

We conducted this performance audit from December 2016 to April 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁵Project Management Institute, Inc., *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*, Fifth Edition (2013). *PMBOK* is a trademark of the Project Management Institute, Inc. The *PMBOK® Guide* contains globally recognized standards for project management.

Appendix II: Details from Office of Inspector General Readiness Review Reports

Tables 3 through 8 contain additional details about Office of Inspector General readiness review reports related to the Digital Accountability and Transparency Act of 2014. All reports were issued as of January 31, 2017.

Table 3: Reported Type of Reviews Performed and Standards Used by OIGs in Conducting DATA Act Readiness Reviews

Agency	Performance audit under GAGAS	Attestation review under GAGAS	CIGIE standards for inspections and evaluations	OIG did not specify type of reviews or standards used
Chief Financial Officers Act of 1990 (CFO Act) agencies				
Department of Defense	○	●	○	○
Department of Education	●	○	○	○
Department of Energy	○	○	○	●
Department of Health and Human Services	●	○	○	○
Department of Housing and Urban Development	○	●	○	○
Department of the Interior	○	●	○	○
Department of Justice	○	●	○	○
Department of Labor	○	○	●	○
Department of Transportation	●	○	○	○
Department of the Treasury	●	○	○	○
Environmental Protection Agency	●	○	○	○
General Services Administration	○	○	○	●
National Science Foundation	○	○	●	○
Nuclear Regulatory Commission	○	●	○	○
Small Business Administration	○	○	●	○
Social Security Administration	○	○	●	○
Non-CFO Act agencies				
Appalachian Regional Commission	○	○	○	●
Commodity Futures Trading Commission ^a	○	○	●	○
Consumer Financial Protection Bureau	○	○	●	○
Defense Nuclear Facilities Safety Board	○	●	○	○
Export-Import Bank	●	○	○	○
Federal Deposit Insurance Corporation	●	○	○	○
Federal Election Commission	○	○	●	○

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Agency	Performance audit under GAGAS	Attestation review under GAGAS	CIGIE standards for inspections and evaluations	OIG did not specify type of reviews or standards used
Federal Labor Relations Authority	○	○	○	●
Federal Maritime Commission	○	○	○	●
National Credit Union Administration	●	○	○	○
National Labor Relations Board	○	○	○	●
Railroad Retirement Board	○	○	○	●
Securities and Exchange Commission	○	○	○	●
U.S. International Trade Commission	○	○	○	●
Total	8	6	7	9

Legend: ● = yes; ○ = no; CIGIE = Council of the Inspectors General on Integrity and Efficiency; DATA Act = Digital Accountability and Transparency Act of 2014; GAGAS = generally accepted government auditing standards; OIG = Office of Inspector General.

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

^aThe OIG report did not specify the standards used, but the OIG provided us the information on standards used when we requested clarification and corroboration.

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Table 4: Entity That Conducted DATA Act Readiness Reviews and Scope of Review

Agency	Entity	DATA Act Implementation Playbook steps included in scope of review		
		Steps 1-4	Steps 1-4 and some parts of steps 5-8	Scope of review not specified
Chief Financial Officers Act of 1990 (CFO Act) agencies				
Department of Defense	OIG	●	○	○
Department of Education	OIG	●	○	○
Department of Energy	OIG	○	●	○
Department of Health and Human Services	Contracted independent public accountant	●	○	○
Department of Housing and Urban Development	OIG	●	○	○
Department of the Interior	OIG	●	○	○
Department of Justice	OIG	●	○	○
Department of Labor	OIG	○	●	○
Department of Transportation	OIG	●	○	○
Department of the Treasury	OIG	○	●	○
Environmental Protection Agency	OIG	○	●	○
General Services Administration	OIG	○	●	○
National Science Foundation	OIG	○	●	○
Nuclear Regulatory Commission	Contracted consultant	●	○	○
Small Business Administration	OIG	○	●	○
Social Security Administration	OIG	●	○	○
Non-CFO Act agencies				
Appalachian Regional Commission	OIG	○	○	●
Commodity Futures Trading Commission	OIG	○	●	○
Consumer Financial Protection Bureau	OIG	○	○	●
Defense Nuclear Facilities Safety Board	Contracted consultant	●	○	○
Export-Import Bank	Contracted independent public accountant	●	○	○
Federal Deposit Insurance Corporation	OIG	●	○	○
Federal Election Commission	OIG	○	●	○
Federal Labor Relations Authority	Contracted independent public accountant	●	○	○
Federal Maritime Commission	OIG	●	○	○
National Credit Union Administration	OIG	○	●	○
National Labor Relations Board	OIG	●	○	○
Railroad Retirement Board	OIG	○	○	●

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Agency	Entity	DATA Act Implementation Playbook steps included in scope of review		
		Steps 1-4	Steps 1-4 and some parts of steps 5-8	Scope of review not specified
Securities and Exchange Commission	OIG	○	●	○
U.S. International Trade Commission	OIG	●	○	○
Total	N/A	16	11	3

Legend: ● = yes; ○ = no; DATA Act = Digital Accountability and Transparency Act of 2014; N/A = not applicable; OIG = Office of Inspector General.
Source: GAO analysis of OIG readiness review reports. | GAO-17-460

Table 5: OIG-Reported Time Frames for Completing Fieldwork and Expectations About Agencies' Readiness to Meet DATA Act Requirements

Agency	Time frames for completing fieldwork	"Not on track" to meet DATA Act requirements	Would not submit complete data by May 2017 reporting deadline	Did not specify whether agency would meet requirements and reported agency faced challenges	Would meet the DATA Act requirements
Chief Financial Officers Act of 1990 (CFO Act) agencies					
Department of Defense	August 2016 ^a	○	●	○	○
Department of Education	October 2016	○	○	○	● ^b
Department of Energy	November 2016	○	○	○	● ^b
Department of Health and Human Services	June 2016	○	○	●	○
Department of Housing and Urban Development	July 2016	●	○	○	○
Department of the Interior	August 2016	●	○	○	○
Department of Justice	August 2016	○	○	○	● ^b
Department of Labor	August 2016	○	○	●	○
Department of Transportation	October 2016	○	○	○	● ^b
Department of the Treasury	July 2016	○	○	○	● ^b
Environmental Protection Agency	August 2016	○	●	○	○
General Services Administration	October 2016	○	○	●	○
National Science Foundation	August 2016	○	○	●	○
Nuclear Regulatory Commission	October 2016	○	○	○	●
Small Business Administration	August 2016	○	○	●	○
Social Security Administration	August 2016	○	○	○	● ^b
Non-CFO Act agencies					
Appalachian Regional Commission	Did not specify	○	○	○	●
Commodity Futures Trading Commission	October 2016	○	○	○	● ^b
Consumer Financial Protection Bureau	November 2016	○	○	●	○
Defense Nuclear Facilities Safety Board	October 2016	○	○	○	●
Export-Import Bank	November 2016	○	○	●	○
Federal Deposit Insurance Corporation	July 2016	○	○	●	○

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Agency	Time frames for completing fieldwork	“Not on track” to meet DATA Act requirements	Would not submit complete data by May 2017 reporting deadline	Did not specify whether agency would meet requirements and reported agency faced challenges	Would meet the DATA Act requirements
Federal Election Commission	October 2016	○	○	○	● ^b
Federal Labor Relations Authority	September 2016	○	○	●	○
Federal Maritime Commission	September 2016 ^a	○	○	●	○
National Credit Union Administration	November 2016	○	○	○	●
National Labor Relations Board	Did not specify	○	○	●	○
Railroad Retirement Board	Did not specify	○	○	●	○
Securities and Exchange Commission	October 2016	○	○	○	● ^b
U.S. International Trade Commission	October 2016	●	○	○	○
Total	N/A	3	2	12	13

Legend: ● = yes; ○ = no; DATA Act = Digital Accountability and Transparency Act of 2014; N/A = not applicable; OIG = Office of Inspector General.

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

Note: See the individual OIG reports on the respective OIG websites for the exact language the OIGs used in reporting on their expectations about their agencies' readiness to meet DATA Act requirements.

^aOIG report did not specify time frames for completing fieldwork, but the OIG provided this time frame to us when we requested clarification and corroboration.

^bAgency's OIG reported that the agency faces challenges in implementing the DATA Act that could impact its ability to meet the DATA Act requirements if not addressed as planned.

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Table 6: Categories of Challenges Reported by OIGs in DATA Act Readiness Review Reports

Agency	Systems integration	Dependencies	Guidance	Resources	Project management	Reporting	Competing priorities
Chief Financial Officers Act of 1990 (CFO Act) agencies							
Department of Defense	●	○	○	○	○	○	●
Department of Education	○	○	○	○	●	○	○
Department of Energy	○	○	●	○	○	○	○
Department of Health and Human Services	●	○	●	●	○	●	○
Department of Housing and Urban Development	●	○	○	●	○	●	○
Department of the Interior	●	○	○	●	○	○	○
Department of Justice	●	○	○	○	○	○	○
Department of Labor	○	○	●	●	○	○	●
Department of Transportation	●	○	○	○	○	○	○
Department of the Treasury	●	○	●	●	○	●	○
Environmental Protection Agency	●	○	○	●	○	○	○
General Services Administration	●	○	●	●	○	●	●
National Science Foundation	○	○	●	●	●	○	●
Small Business Administration	●	○	○	○	○	●	○
Social Security Administration	●	○	○	○	○	○	○
Non-CFO Act agencies							
Commodity Futures Trading Commission	●	●	○	○	○	○	○
Consumer Financial Protection Bureau	○	●	○	○	●	○	○
Export-Import Bank	○	○	●	○	●	○	○
Federal Deposit Insurance Corporation	○	●	●	○	○	○	○
Federal Election Commission	○	●	○	○	○	○	○
Federal Labor Relations Authority	○	●	○	○	○	○	○
Federal Maritime Commission	○	●	○	○	○	○	○

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Agency	Systems integration	Dependencies	Guidance	Resources	Project management	Reporting	Competing priorities
National Labor Relations Board	●	●	○	○	●	○	○
Railroad Retirement Board	○	●	○	○	○	○	○
Securities and Exchange Commission	●	●	○	○	○	○	○
U.S. International Trade Commission	○	●	○	○	○	○	○
Total	14	10	8	8	5	5	4

Legend: ● = yes; ○ = no; DATA Act = Digital Accountability and Transparency Act of 2014; OIG = Office of Inspector General.

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Table 7: Categories of Recommendations and Suggestions Made by OIGs in DATA Act Readiness Review Reports

Agency	Providing oversight	Developing documentation	Identifying risks and risk mitigation strategies	Enhancing agency implementation plan	Incorporating required data elements	Mapping and testing data
Chief Financial Officers Act of 1990 (CFO Act) agencies						
Department of Education ^a	●	●	○	○	○	○
Department of Health and Human Services	●	●	○	●	●	○
Department of Housing and Urban Development	○	●	●	●	●	○
Department of the Interior ^a	●	●	○	○	○	○
Department of Labor	○	●	●	●	○	○
General Services Administration ^a	●	○	●	○	○	○
National Science Foundation	○	●	●	○	○	●
Small Business Administration	○	○	○	○	●	●
Non-CFO Act agencies						
Export-Import Bank	●	○	●	●	○	○
Federal Maritime Commission ^a	●	○	○	●	●	○
Federal Labor Relations Authority	●	●	○	●	○	○
National Credit Union Administration ^a	○	○	○	○	●	○
National Labor Relations Board ^a	●	○	●	○	○	○
Railroad Retirement Board	●	○	●	○	○	○
U.S. International Trade Commission	●	○	○	○	●	●
Total	10	7	7	6	6	3

Legend: ● = yes; ○ = no; DATA Act = Digital Accountability and Transparency Act of 2014; OIG = Office of Inspector General.

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

^aOIG made suggestions rather than formal recommendations.

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Table 8: Agency Responses to OIG Findings, Conclusions, or Recommendations in Digital Accountability and Transparency Act of 2014 Readiness Review Reports

Agency	Generally agreed	Generally agreed, but disagreed with the OIG finding regarding the agency's readiness	Disagreed	Agency had no comments on the OIG report	OIG report does not specify whether agency agreed or disagreed
Chief Financial Officers Act of 1990 (CFO Act) agencies					
Department of Defense ^a	○	○	○	○	●
Department of Education	●	○	○	○	○
Department of Energy	○	○	○	○	●
Department of Health and Human Services	●	○	○	○	○
Department of Housing and Urban Development	○	○	○	○	●
Department of the Interior	●	○	○	○	○
Department of Justice	●	○	○	○	○
Department of Labor	○	●	○	○	○
Department of Transportation	●	○	○	○	○
Department of the Treasury	●	○	○	○	○
Environmental Protection Agency	○	○	●	○	○
General Services Administration	○	○	○	●	○
National Science Foundation	●	○	○	○	○
Nuclear Regulatory Commission	●	○	○	○	○
Small Business Administration	●	○	○	○	○
Social Security Administration	○	○	○	●	○
Non-CFO Act agencies					
Appalachian Regional Commission	○	○	○	○	●
Commodity Futures Trading Commission	○	○	○	●	○
Consumer Financial Protection Bureau	●	○	○	○	○
Defense Nuclear Facilities Safety Board	●	○	○	○	○
Export-Import Bank	●	○	○	○	○
Federal Deposit Insurance Corporation	○	○	○	○	●
Federal Election Commission	○	○	○	○	●
Federal Labor Relations Authority	●	○	○	○	○
Federal Maritime Commission	●	○	○	○	○

**Appendix II: Details from Office of Inspector
General Readiness Review Reports**

Agency	Generally agreed	Generally agreed, but disagreed with the OIG finding regarding the agency's readiness	Disagreed	Agency had no comments on the OIG report	OIG report does not specify whether agency agreed or disagreed
National Credit Union Administration	●	○	○	○	○
National Labor Relations Board	○	○	○	○	●
Railroad Retirement Board	●	○	○	○	○
Securities and Exchange Commission	○	○	○	●	○
U.S. International Trade Commission	●	○	○	○	○
Total	17	1	1	4	7

Legend: ● = yes; ○ = no; DATA Act = Digital Accountability and Transparency Act of 2014; OIG = Office of Inspector General.

Source: GAO analysis of OIG readiness review reports. | GAO-17-460

^aThe OIG report did not specify Department of Defense management's response. OIG officials subsequently informed us that they did not seek a response as they determined that one was not required.

Appendix III: Comments from the Office of Management and Budget



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

OFFICE OF FEDERAL
FINANCIAL MANAGEMENT

April 11, 2017

Ms. Paula Rascona
Director, Financial Management and Assurance
United States Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Rascona:

Thank you for the opportunity to review the draft report by the U.S. Government Accountability Office titled *DATA Act: Offices of Inspector General Reports Help Identify Agencies' Implementation Challenges* (GAO-17-460).

Attached is OMB's response to the recommendation in the draft report. If you have any questions, please contact me at (202) 395-7587. Your staff may also contact Victoria Collin, Acting Branch Chief for the Management Controls and Assistance Branch, at (202) 395-7791.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Reger".

Mark Reger
Deputy Controller

**U.S. Government Accountability Office (GAO) DRAFT REPORT: "DATA Act: Offices of Inspector
General Reports Help Identify Agencies' Implementation Challenges" (GAO-17-460) dated April 2017**

THE OFFICE OF MANAGEMENT AND BUDGET (OMB) COMMENTS TO THE GAO REPORT

GAO's Recommendation:

We recommend that the Director of OMB and the Secretary of the Treasury establish mechanisms to assess the results of independent audits and reviews of agencies' compliance with the DATA Act requirements, including those of agency OIGs, to help inform full implementation of the act's requirements across government.

OMB's Response: Generally concur with comment

Since the passage of the DATA Act, OMB has worked closely with numerous Federal agencies, and particularly the CFO Act agencies representing over 90 percent of Federal spending, to monitor government-wide implementation of the DATA Act. We have proactively engaged agencies by requesting and reviewing agency implementation plans (and, more recently, updates to implementation plans), holding numerous meetings with the agencies, and requesting regular progress updates on their implementation efforts. In addition, OMB staff have worked closely with agencies through weekly calls and other routine engagements to field implementation questions, address challenges, and develop OMB policy and guidance. The Inspector General (IG) Readiness Reports referenced in GAO's report are but one tool in OMB's toolbox of agency engagement.

The IG Readiness Reports do offer an in-depth look at an agency's implementation progress; however, GAO's draft report does not reflect that these IG reports are a snapshot in time of an agency's implementation progress, often dating back to the previous summer. The reality is that DATA Act implementation is an iterative and agile process, with agencies making significant progress toward implementation on a month-by-month basis. So, while OMB reviewed the available IG Readiness Reports in its assessments of agency implementation efforts, we also relied on other, more-recent sources of information, including data generated from one-on-one engagements with agencies and monthly agency self-assessments, to provide OMB a more accurate and up-to-date assessment of an agency's compliance with the DATA Act.

Appendix IV: Comments from the Department of the Treasury



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

Ms. Paula M. Rascona
Director, Financial Management and Assurance
Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Rascona:

We appreciate the opportunity to review the Government Accountability Office's (GAO) draft report GAO-17-460 (the Draft Report) regarding the implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act).

Treasury and the Office of Management and Budget have been leading the implementation of the DATA Act to provide more accessible, searchable, and reliable spending data for the purposes of promoting transparency, facilitating better decision-making, and improving operational efficiency. Shortly after the enactment of the law in May 2014, Treasury established a DATA Act Program Management Office (PMO) to support government-wide implementation and organize the sharing of best practices and resources across federal agencies. Treasury supports federal agencies through various mechanisms, including hosting workshops, publishing artifacts to aid agencies' implementation efforts, and producing the DATA Act Digest. Treasury also meets regularly with agency staff, Senior Accountable Officers (SAOs), and leaders from relevant federal councils/committees. Treasury meaningfully engages with all CFO Act agencies, Federal Shared Services Providers (FSSPs), and many non-CFO Act agencies each month through these communications and events. Agencies' strong participation across the government in DATA Act PMO outreach is reflective of the growing community surrounding this initiative and the transparent way in which implementation efforts have been conducted.

As a result of this regular interaction with agencies, Treasury has a robust, up-to-date understanding of agency implementation progress. To date, the DATA Act PMO has conducted 24 monthly SAO calls, 84 weekly Office Hours with an average of about 75 callers each week, and 17 workshops with agencies and FSSPs. In FY2016, we had 166 communications and events with agencies. In this context, communications include emails and other information posted for agencies to the MAX site. Events include meetings, training sessions, phone calls, and similar outreach tools. In FY17 Q1; we had 38 formal communications and events with agencies. Through these interactions, Treasury engages in discussion with agencies to provide clarifications on technical guidance, the reporting process, and data validations. Treasury also gains a meaningful understanding of agency implementation challenges and progress when assisting agencies in resolving issues that arise. In addition, Treasury receives monthly progress reports from agencies. Further, agencies testing the Broker also provide us with insight into their progress, since test results are a clear indicator of the agency's readiness for data submission. To date, we have had over 3,000 test files submitted into the Broker and have over 550 Broker users.

**Appendix IV: Comments from the Department
of the Treasury**

The purpose of Treasury's monitoring of ongoing agency progress is to support agencies in their implementation so that required data is submitted by agencies for posting on the website.

We agree with the Draft Report's recommendation, and Treasury will "establish mechanisms to assess the results of independent audits and reviews of agencies' compliance with the DATA Act requirements, including those of agency OIGs." These mechanisms will inform Treasury's efforts on whether and how to tailor its future outreach efforts to help agencies meet their DATA Act requirements. We are cognizant, however, that DATA Act § 6 provides that agency OIGs, in consultation with the Comptroller General, have oversight responsibility for "assessing the completeness, timeliness, quality and accuracy" of data reported by agencies.

Treasury values your feedback on these important issues as we continue our efforts to implement the DATA Act, and we remain committed to working with federal agencies to meet the DATA Act's requirements and objectives. Thank you again for the opportunity to review and comment on the Draft Report.

Sincerely,



David A. Lebryk
Fiscal Assistant Secretary

Appendix V: Comments from the Council of the Inspectors General on Integrity and Efficiency



April 10, 2017

Ms. Paula Rascona
Director
Financial Management and Assurance
U.S. Government Accountability Office
441 G. Street, N.W.
Washington, D.C. 20548

Dear Ms. Rascona:

On behalf of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), we appreciate the opportunity to provide this response to the Government Accountability Office (GAO) draft report, *DATA Act: Office of Inspector General Reports Help Identify Agencies' Implementation Challenges*, report number GAO-17-460.

The report provides useful information on the Federal Inspectors General (IG) efforts to meet oversight and reporting responsibilities under the Digital Accountability and Transparency Act of 2014 (DATA Act). As such, we believe this report will contribute to a greater understanding of the oversight work performed by the IG community and of Agency efforts to report and track Government-wide spending more effectively.

We deeply appreciate the professionalism and cooperation demonstrated by your staff during the course of this engagement. They provided timely information, briefed CIGIE members, and addressed the technical comments provided by individual IGs that reviewed the draft report. Should you have questions regarding these comments, or if we can provide any additional information, please contact us.

Sincerely,

Michael E. Horwitz
Chairperson

Allison C. Lerner
Vice Chairperson

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

Paula M. Rascona, (202) 512-9816 or rasconap@gao.gov

Staff Acknowledgments

In addition to the contact named above, Michael LaForge (Assistant Director), Diane Morris (Auditor in Charge), Thomas Hackney, Laura Pacheco, and Leticia Pena made major contributions to this report. Other key contributors include Maria Belaval, Jenny Chanley, Robert F. Dacey, Peter Del Toro, Francine DelVecchio, Kathleen Drennan, Sophie Geyer, Jason Kelly, James Kernen, Jason Kirwan, Kevin McAloon, Andrew J. Stephens, and James Sweetman, Jr.

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