



15<sup>th</sup> Annual AGA Federal Financial Management Training  
Ronald Reagan Building and International Trade Center  
Washington, DC - March 30, 2016

# OIG Panel – DATA Act

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USAspending.gov is the publicly accessible, searchable website mandated by the Federal Funding Accountability and Transparency Act of 2006 to give the American public access to information on how their tax dollars are spent. [Learn More...](#)

**OVERVIEW OF AWARDS - FY 2015**  
The federal agencies distribute funding through federal contracts, grants, loans, and other financial assistance. See the [Overview of Awards by Fiscal Year](#) trend graph for spending by all Fiscal Years.

Category	Value
Contracts	Funds Awarded: \$288,588
Grants	Number of Transactions: 1,720,560
Loans	
Other Financial Assistance*	

\*See explanation in [Glossary](#) [Text View of Overview of Awards](#)

**AWARDS BY STATE - FY 2015**  
Roll over map to see data. Click on state for more details

08 508 1008 1508 2008  
[Text View of Awards by State](#)

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**See Awards in Your Neighborhood**  
ZIP Go

**SPENDING MAP**

Panelist - Bob Taylor, Treasury OIG



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## *What I'll Talk About Today—*

- ✓ DATA Act Overview
- ✓ Key Treasury/OMB Guidance
- ✓ Oversight Requirements
- ✓ IG Community DATA Act Working Group
- ✓ Addressing the IG Date Anomaly and Readiness Reviews
- ✓ Required IG Reviews – A Sneak Peek



# DATA Act Overview

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## Digital Accountability and Transparency Act of 2014

- expand FFATA by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies
- establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that is displayed accurately on USAspending.gov (or a successor system)
- improve the quality of data submitted to USAspending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted



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## Key Dates

- May 2015 – Treasury/OMB to Issue Guidance on Government-wide Financial Data Standards
- May 2017 – Treasury/OMB to Ensure Financial Data Is Posted on USAspending.gov (or a successor system)
- May 2018 – Treasury/OMB to Ensure Standards Are Applied to Data on USAspending.gov (or a successor system)



# Key Treasury/OMB Guidance

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- **OMB M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable***
- **DATA Act Implementation Playbook**
- **Final Data Standards - 57 Data Elements**
- **Draft DATA Act Schema, Version 0.7**
- **Still to Come - Finalized Schema and Prototype Data Broker**



# The Playbook - *Planning*

Steps for Agencies	Timeline
<b>1. Organize Team</b> Create an agency DATA Act work group including impacted communities (e.g., CIO, Budget, Accounting, etc.) and Identify Senior Accountability Officer (SAO)	By Spring 2015
<b>2. Review Elements</b> Review list of 83 DATA Act elements and participate in data definitions standardization	By Spring 2015
<b>3. Inventory Data</b> Perform inventory of Agency data and associated business processes	February 2015 – August 2015
<b>4. Design &amp; Strategize</b> a) Plan changes (e.g., adding Award IDs to financial systems) to systems and business processes to capture data that are complete multi-level (e.g., summary and award detail) fully-linked data b) Prepare cost estimates for FY 2017 budget projections	March 2015 – August 2015

**Agency Implementation  
Plans Due to OMB  
September 2015**



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# The Playbook - *Execution*

Steps for Agencies	Timeline
<b>5. Execute</b> Implement broker (includes mapping of data from agency schema to the DATA Act schema; and the validation) iteratively	September 2015 – February 2016
<b>6. Test Broker Implementation</b> Test broker outputs to ensure data are valid iteratively	September 2015 – February 2016
<b>7. Update Systems</b> Implement other system changes iteratively (e.g., establish linkages between program and financial data, capture any new data)	September 2015 – February 2017
<b>8. Submit Data</b> Update and refine process (repeat steps 5-7 as needed)	March 2016 – May 2017

Source: Treasury Department



# Oversight Requirement

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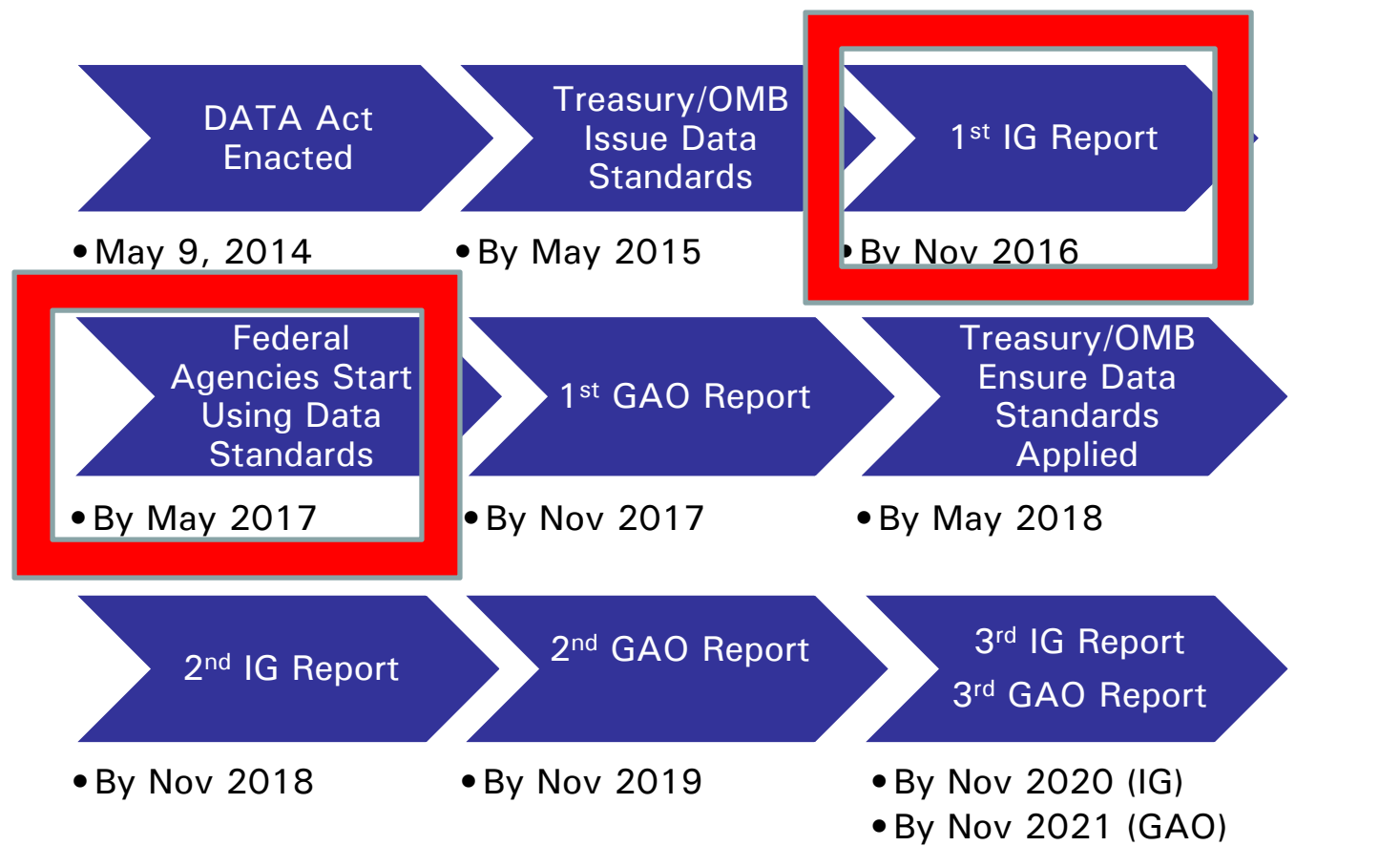
## **Agency Inspectors General– 3 reviews**

- *In consultation with GAO*, review a statistically valid sampling of the spending data submitted by the Federal agency
- Submit to Congress and make publically available, a report assessing
  - ✓ completeness, timeliness, quality, and accuracy of the data sampled
  - ✓ implementation and use of Data Standards by the Federal agency
- Reviews due November 2016, November 2018, November 2020

## **GAO– 3 similar reviews (assessing and comparing)**

- After a review of IG Reports
- Reviews due November 2017, November 2019, November 2021







# IG Community DATA Act Working Group

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## ➤ Mission

*Assist the IG Community in understanding and meeting its DATA Act oversight requirements by (1) serving as a working level liaison with Treasury, (2) consulting with the Government Accountability Office, (3) developing a common review approach and methodology, and (4) coordinating key communications with other stakeholders.*

## ➤ Stood up January 2015

## ➤ 82 Members from 26 OIGs

## ➤ Monthly Meetings

## ➤ Primary Accomplishments To Date

- ✓ Consulting with GAO (monthly meetings)

- ✓ Define and Communicate Strategy for IG Reporting Anomaly

- ✓ Common Methodology for Readiness Review

## ➤ Next Step

- ✓ Common Methodology for Required Review



# Addressing the IG Date Anomaly and Readiness Reviews

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- **CIGIE Letter to Congress (December 22, 2015)**
  - ✓ First agency IG report pushed back 1 year to November 2017. Subsequent reports following November 2019 and November 2021.
  - ✓ Encourage IG's to perform DATA Act "Readiness Reviews" for their agencies
  
- **Readiness Review Common Methodology**
  - ✓ Focus on Agency Implementation
  - ✓ Implementation Team and Governance
  - ✓ Data Inventory
  - ✓ Implementation Plan to OMB
  - ✓ Use of Shared Service Providers to be Included in Version 2.0



# Required IG Reviews – A Sneak Peak

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- **Management's Documentation of Processes and Internal Control is Critical**
  - ✓ Completeness, Timeliness, Quality, and Accuracy of Data Submitted
  - ✓ Implementation and Use of Data Standards
  - ✓ Controls over Source Systems
  - ✓ Controls over Data Submission
- **Test Management's Internal Controls**
- **Test Statistical Sample of Data Submitted**
  - ✓ Transaction Level Data
  - ✓ Summary Financial Data



Questions?